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EXPLORING TASK-TECHNOLOGY FIT AND ATTITUDE TOWARDS USE IN VIDEO-BASED LEARNING ADOPTION: EVIDENCE FROM MALAYSIAN HIGHER EDUCATION

Yusnaliza Hamid¹, Marina Ibrahim^{2*}, Irda Syahira Khair Anwar³, Rahayu Abdul Rahman⁴,
Nor Asyiqin Salleh⁵

¹ Faculty of Accountancy, Universiti Teknologi MARA, Perak Branch, Tapah Campus, Malaysia

 yusna421@uitm.edu.my

 <https://orcid.org/0009-0003-8854-3455>

² Faculty of Accountancy, Universiti Teknologi MARA, Perak Branch, Tapah Campus, Malaysia

 marin932@uitm.edu.my

 <https://orcid.org/0009-0002-5711-3711>

³ Faculty of Accountancy, Universiti Teknologi MARA, Perak Branch, Tapah Campus, Malaysia

 irdas360@uitm.edu.my

 <https://orcid.org/0009-0006-0965-7211>

⁴ Faculty of Accountancy, Universiti Teknologi MARA, Perak Branch, Tapah Campus, Malaysia

 rahay916@uitm.edu.my

 <https://orcid.org/0000-0002-7787-1096>

⁵ Faculty of Accountancy, Universiti Teknologi MARA, Perak Branch, Tapah Campus, Malaysia

 noras261@uitm.edu.my

 <https://orcid.org/0009-0005-1647-5486>

*Corresponding Author

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Abstract:

This study examined the determinants of actual use of Video Based Learning by undergraduate accounting students. Technology Acceptance Model (TAM) and Task-Technology Fit (TTF) theory were employed to test whether Attitude towards Use (representing students' favourable evaluation of VBL) and TTF (representing VBL-video tools fit with accounting tasks) predicted the actual use of video-based learning. This study adopted a survey design and collected data from 111 Malaysian accounting students in a public university. The data were analysed via Partial Least Squares Structural Equation Modelling (PLS-SEM). Both Attitude towards Use ($\beta = 0.250$, $t = 2.189$, $p = 0.029$) and TTF ($\beta = 0.641$, $t = 5.765$, $p < 0.001$) had significant positive effects on actual use of VBL. TTF had the largest estimated effect ($f^2 = 0.550$), compared with the smaller effect of Attitude towards Use ($f^2 = 0.084$). The overall variance explained by this study was 72.9% ($R^2 = 0.729$). Overall, this study provided a key contribution to educational technology literature, by incorporating students' attitudinal acceptance and task-technology compatibility to explain actual use of video-based

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learning in accounting education. The findings suggested that educators and instructional designers should ensure VBL resources are aligned with accounting learning tasks and foster favourable attitude towards their use.

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Actual Use; Higher Education; Task-Technology Fit; University Students; Video-Based Learning



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Introduction

This study examines the impact of Attitude towards Use of Video Based Learning (VBL) and Task Technology Fit towards Use of VBL on actual Use of VBL. The Technology Acceptance Model (TAM) and Task Technology Fit (TTF) theories were integrated into one conceptual framework for empirical investigation. The survey was distributed to undergraduate accounting students in a Malaysian public university, resulting in 111 respondents. Partial Least Squares Structural Equation Modelling (PLS-SEM) was utilised to analyse the data.

Video-based materials have become increasingly accepted as a means of supporting learning outcomes, enhancing accessibility, and enabling students to review difficult subject matter (Kay, Leung, & Tang, 2018). Accounting subjects often have a number of steps and rules in financial reporting that can be better understood by having explanations in a step-by-step manner. Moreover, accounting subjects comprise both theoretical and numerical components that require application of abstract concepts. Video-based learning offers a level of control over learning by allowing users to replay and revisit complex topics. This method of learning is believed to be effective and efficient for accounting education. Changes in users' learning expectations and the impact of the COVID-19 pandemic have prompted higher education to explore various technology-enabled learning methods, including VBL. However, the use of educational technologies depends on several factors, including task-technology fit, user's preparedness, perceived usefulness and enjoyment towards the technologies, and technology's system quality. Hence, accounting educators, instructional designers, and policymakers need to implement effective strategies to enhance the use of video-based accounting curriculum to ensure success in digital transformation. The effectiveness and success of implementing video-based accounting curriculum will be discussed in the following sections of this paper.

In the post-COVID-19 context of rapidly changing education, Malaysian Ministry of Higher Education encourages digital learning that is innovative, interactive, inclusive, student-centred, and technology-enhanced. There have been growing interests in understanding how students respond towards interactive video-based learning to promote effective, engaging, inclusive, collaborative, and enjoyable learning in Malaysia (Dahlan et al., 2024). Nevertheless, technology integration in Malaysian education continues to encounter challenges related to the level of digital literacy, inadequate infrastructure, and readiness of pedagogies. Thus, it is critical to explore factors influencing the use of educational technologies from the lens of discipline-specific subjects to advance effective and meaningful implementation of educational technologies in Malaysian education. Accounting, a discipline that deals with complex theories and calculations, can benefit from educational technologies such as VBL that enable students to review difficult subject matter (Kay et al., 2018). However, it is essential to explore students' intention towards the use of VBL for accounting curriculum since merely providing VBL does not necessarily lead to consistent use of VBL by the students.

The use of educational technologies such as VBL for accounting curriculum has been examined from different theoretical perspectives. Among them, attitude towards use of technology has been investigated as a predictor of technology's actual use in the context of various subjects, settings, and technologies. Similarly, the congruence of technology to the task at hand, otherwise known as task-technology fit, is believed to enhance users' performance and adoption of the technology. However, limited studies examined attitude towards use of technology and task-technology fit as predictors of technology's actual use within one structural model. Also, such studies were conducted in the context of various technologies, subjects, and geographical areas. Therefore, this study attempts to close the gap in the literature by examining attitude towards use of VBL and task-technology fit towards use of VBL as predictors of accounting undergraduate students' actual use of VBL in the Malaysian higher education context. The next section presents a brief introduction to TAM and TTF and discusses previous studies on attitude towards technology's use and task-technology fit towards technology's use. The proposed model and research hypotheses are then presented. Subsequent sections describe the research method and discuss the empirical results. Finally, this study concludes with theoretical and practical implications, limitations, and directions for further research.

Literature Review

Nagy (2018) extended the Technology Acceptance Model (TAM) and reported that perceived usefulness, attitude, and internet self-efficacy influenced video usage, showing that TAM is effective in explaining users' acceptance of technologies. Davis (1989) said TAM's Perceived Ease of Use (PEOU) and Perceived Usefulness (PU) constructs, which predict attitudes, behavioural intentions, and use behaviour, are among its strengths. Nonetheless, one of its limitations is that it fails to take into account the context of use. To address this constraint, Goodhue and Thompson's (1995) task-technology fit (TTF) theory proposes that users are more likely to accept new technology when they perceive it to have features that will help them accomplish their assigned tasks.

In the context of VBL, Pal and Patra (2020) revealed that PEOU, PU, Attitude towards Use, and TTF are the most important factors that affect users' use of VBL. They examined the combination of TAM and TTF and discovered that PU, PEOU, Attitude towards Use and TTF explained 64.6% of the variance in students' actual usage of VBL during COVID-19. This

finding highlights the significance of PU, PEOU, Attitude towards Use and TTF on users' actual usage of VBL.

In the Malaysian context, interactive VBL is an effective learning approach to enhance students' learning experiences. Despite constraints like inadequate infrastructure and insufficient teacher training, it can promote inclusiveness, encourage student-centred learning, foster student-teacher interactions, and heighten engagement. In addition, Masrom et al. (2023) used a machine learning algorithm to predict Malaysian higher education students' acceptance of VBL. The findings showed that TTF variables improved prediction accuracy. Pal and Patra (2020) also found that past experience with VBL had a greater influence on TTF than the technical aspects of VBL. This finding shows the importance of TTF on users' acceptance of VBL. In fact, VBL through YouTube has been widely used by lecturers and students. For instance, the YouTube channel created by Madam Yusnaliza Hamid, Senior Lecturer in Accounting in Universiti Teknologi MARA (UiTM) Perak, provides more than 260 videos on topics like financial accounting, Malaysian Financial Reporting Standards (MFRS) applications, past-year questions, and exam techniques to help accounting students understand accounting concepts and prepare for their examinations. These findings demonstrate the usefulness of VBL for accounting students' academic achievement.

Literature also supports the usefulness of TTF in predicting individuals' adoption of new technologies, academic achievement, and other outcomes across cultures and academic domains, indicating that TTF has strong explanatory potential when combined with other theories. For example, TTF integrated with motivation is a necessary condition for excellent academic achievement among female students in a rural area. TTF is also mediated by System Quality, which can promote Actual Use of the System and excellent academic achievement. Furthermore, TTF has been integrated with the Information Systems Success Model to investigate e-learning adoption in Saudi higher education. These findings support the significance of TTF in explaining individuals' acceptance of technology. However, there is a need to explore the influence of TTF on actual use of VBL from the perspective of accounting students in Malaysia.

Although many studies have been done to investigate users' acceptance of VBL in general, fewer studies have examined users' acceptance of VBL from the perspective of accounting students in Malaysia. The requirements of accounting tasks differ from those of other disciplines. Accounting is a discipline that places great importance on technical knowledge, repeated practice, and assessment-based activities. Accounting students have to go through problem-solving steps in completing assignments, answering questions in practical classes, and sitting for exams. Accounting concepts are complex, abstract, and difficult for accounting students. Accounting students therefore require effective learning resources that explain accounting concepts clearly and provide practical, worked-out solutions. Accounting students can benefit from watching videos that demonstrate accounting concepts visually, especially during independent learning. Moreover, limited research has been conducted in Malaysia to investigate factors influencing accounting students' adoption of VBL in higher education, particularly in public universities. Furthermore, most of the studies were done during and after the pandemic, where VBL has been widely used in higher education. As a result, online learning has been widely accepted by students and lecturers as an effective mode of learning. Nonetheless, few studies have been done in a post-pandemic context. Thus, this study aims to contribute to the existing body of research by exploring the influence of Attitude towards Use

and Task-Technology Fit on Actual Use of VBL among accounting students in a Malaysian public university.

Hypotheses Development and Theoretical Framework

This study utilizes two theoretical perspectives that are considered to provide complementary views on technology use: the Technology Acceptance Model (TAM) (Davis, 1989) and the Task-Technology Fit (TTF) theory (Goodhue & Thompson, 1995). Using this integrated framework, this study posits that use of video-based learning is influenced by users' acceptance of video-based learning as well as its perceived fit with users' accounting learning tasks such as learning accounting concepts, revising lectures, preparing for examinations and completing assignments.

More specifically, this study predicts that students' Attitude towards Use, a key attitudinal perception in TAM, and TTF will influence their use of VBL. In line with the focus of TAM, Attitude towards Use refers to whether an individual holds a favorable or unfavorable evaluation of using VBL. Meanwhile, consistent with the focus of TTF theory, TTF is an individual's perception of the degree to which a particular technology is conducive for performing accounting learning tasks.

Attitude Towards Use

H1: Students' Attitude towards Use has a significant positive effect on their Actual Use of Video-Based Learning.

Attitude towards Use refers to students' positive or negative evaluation of using VBL as part of their learning process. Within TAM, attitude reflects the degree to which students evaluate the use of a technology favourably or unfavourably. A positive attitude towards VBL may develop when students perceive video-based materials as helpful for reviewing lectures, controlling the pace of learning, and reinforcing difficult concepts. Students with more favourable attitudes are therefore expected to use VBL more consistently. Accordingly, a favourable attitude is expected to increase actual use of VBL.

Task-Technology Fit (TTF)

H2: Task-Technology Fit has a significant positive effect on Actual Use of Video-Based Learning.

Task-Technology Fit represents the extent to which VBL supports students in carrying out academic tasks effectively and efficiently. According to Goodhue and Thompson (1995), even sophisticated technologies may be underutilised if they do not fit users' task requirements. In the context of accounting education, students are more likely to use VBL when it facilitates understanding, supports self-paced revision, provides on-demand explanations, and assists examination preparation. Therefore, stronger perceived fit between VBL and accounting learning tasks is expected to increase actual use.

Research Methodology

This study employed a quantitative survey design to collect data and test the proposed hypotheses. Data were gathered using an online questionnaire distributed to undergraduate accounting students from one Malaysian public university during the second semester of the 2024 academic year. The questionnaire was personally administered to ensure that respondents understood the purpose of the study. Students were informed that participation was voluntary, their responses would remain confidential, and the data would be used solely for academic research. A total of 111 valid responses were obtained and analysed.

The data were analysed using Structural Equation Modelling through the Partial Least Squares approach. The questionnaire consisted of two sections. The first section captured demographic information, including gender, age, and academic performance measured through cumulative grade point average (CGPA). The second section measured the key constructs of the study, namely Actual Use, Attitude towards Use, and Task-Technology Fit.

The measurement items were adapted from validated instruments used in previous studies to ensure content validity and contextual suitability. Specifically, the items for Actual Use, Attitude towards Use, and Task-Technology Fit were adapted from Pal and Patra (2020), who extended TAM and TTF in the context of video-based learning. Minor wording adjustments were made to reflect the experiences of Malaysian undergraduate accounting students and to improve clarity. All items were measured using a five-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree).

Results and Discussion

Descriptive Analysis

All respondents were undergraduate accounting students from UiTM Tapah, Perak, Malaysia. Table 1 summarises the demographic characteristics of the 111 respondents. The sample comprised 34 male students (30.63%) and 77 female students (69.37%). In terms of age, 20 respondents (18.02%) were between 18 and 19 years old, while 91 respondents (81.98%) were aged 20 and above.

Table 1: Demographic Characteristics of Respondents

Characteristics	Items	Frequency	Percentage (%)
Gender	Male	34	30.63%
	Female	77	69.37%
Age	18-19	20	18.02%
	20 and above	91	81.98%
Academic Performance via CGPA	3.50 and above	68	49.64%
	3.00-3.49	53	38.69%
	2.50-2.99	13	9.49%
	2.00-2.49	3	2.19%
	Less than 2.00	0	0%

Assessment of the Measurement Model

The measurement model results indicate that all constructs demonstrate satisfactory reliability and validity. For Actual Use of Video-Based Learning, the two items recorded very high loadings of 0.950 and 0.954, showing strong indicator reliability. The construct also achieved Cronbach's alpha of 0.897, composite reliability of 0.951, and AVE of 0.907, exceeding the recommended thresholds of 0.70 for reliability and 0.50 for AVE (Hair et al., 2019).

For Attitude towards Use, the three items produced loadings ranging from 0.725 to 0.908. Although ATT3 recorded the lowest loading, it remained within an acceptable range. The construct achieved Cronbach's alpha of 0.798, composite reliability of 0.882, and AVE of 0.716, confirming adequate internal consistency and convergent validity. Task-Technology Fit was measured using four items with loadings between 0.873 and 0.932. It also recorded strong reliability values, with Cronbach's alpha of 0.926, composite reliability of 0.947, and AVE of 0.817. These results confirm that the measurement items are suitable for further structural analysis.

Table 2: Measurement Model Assessment

Constructs	Measurement items	Loadings	Cronbach's alpha	CR	AVE
Actual Use of Video-Based Learning	AU1: I use online video-based learning for enriching my knowledge	0.950	0.897	0.951	0.907
	AU2: I watch lecture videos as it helps me with my learning	0.954			
Attitude towards Use	ATT1: I believe that using lecture videos for online learning is a good idea	0.893	0.798	0.882	0.716
	ATT2: I believe that using lecture videos for online learning is advisable	0.908			
	ATT3: I believe that it is better for me to use lecture videos when learning online rather than using only reading materials	0.725			
Task-Technology Fit	TTF1: I believe that using lecture videos for online learning can meet all aspects of my learning requirement	0.932	0.926	0.947	0.817

	TTF2: I believe that the service provided by the lecture videos in an online learning environment meets my learning objectives	0.904			
	TTF3: I believe that using lecture videos is appropriate and necessary in an online learning environment	0.873			
	TTF4: Using lecture videos in online learning fits with my educational practice	0.906			

Discriminant validity was assessed using the Fornell and Larcker (1981) criterion. The square root of AVE for each construct was compared with its correlations with other constructs. The value for Actual Use was 0.952, which was higher than its correlations with Attitude towards Use (0.761) and Task-Technology Fit (0.840). Similarly, the value for Attitude towards Use was 0.846, exceeding its correlations with the other constructs. The value for Task-Technology Fit was 0.904, also higher than its inter-construct correlations. These findings show that the constructs are statistically distinct and suitable for structural model testing.

Table 3: Discriminant Validity Using the Fornell-Larcker Criterion

Constructs	Actual Use of Video-Based Learning	Attitude towards Use	Task-Technology Fit
Actual Use of Video-Based Learning	0.952		
Attitude towards Use	0.761	0.846	
Task-Technology Fit	0.840	0.798	0.904

Assessment of the Structural Model

The structural model was examined to determine whether Attitude towards Use and Task-Technology Fit significantly influence the actual use of VBL among undergraduate accounting students. Table 4 presents the hypothesis testing results. The results show that Attitude towards Use has a positive and significant effect on Actual Use ($\beta = 0.250$, $t = 2.189$, $p = 0.029$), supporting H1. This indicates that students who hold favourable views about video-based learning are more likely to use it in their studies.

Task-Technology Fit also has a positive and significant effect on Actual Use ($\beta = 0.641$, $t = 5.765$, $p < 0.001$), supporting H2. This result indicates that when students perceive VBL as

closely aligned with their academic needs and learning tasks, they are more inclined to use it. The estimated coefficient for TTF is larger than that for Attitude towards Use, indicating the largest estimated effect in the model; however, the difference between the two coefficients was not separately tested for statistical significance.

Table 4: Structural Model Assessment and Hypothesis Testing

Hypothesis	Relationship	Beta	Std Deviation	t value	p value/ Decision
H1	Attitude towards Use -> Actual Use of Video-Based Learning	0.250	0.114	2.189	0.029/ Supported
H2	Task-Technology Fit -> Actual Use of Video-Based Learning	0.641	0.111	5.765	<0.001/ Supported

The coefficient of determination and effect size values are shown in Table 5. The R² value for Actual Use of Video-Based Learning is 0.729, indicating that 72.9% of the variance in actual use is explained by Attitude towards Use and Task-Technology Fit. This suggests that the model has substantial explanatory power. The f² value for Attitude towards Use is 0.084, representing a small but meaningful effect. In contrast, TTF records an f² value of 0.550, indicating a large effect size and the largest estimated effect among the predictors of actual VBL use in this model.

Table 5: R² and f² Results

Construct	R ²	f ²	Decision
Actual Use of Video-Based Learning	0.729		
Attitude towards Use		0.084	Small
Task-Technology Fit		0.550	Large

Discussion

This study's finding that Attitude towards Use significantly influences the actual Use of VBL aligns with previous studies (Davis, 1989) and TAM. Nonetheless, the effect of Attitude towards Use on Use was relatively small. This suggests that undergraduate accounting students may not always use VBL just based on their positive attitude towards its use but also due to other factors such as TTF, as discussed below. This finding implies that instructors must go beyond cultivating favourable attitudes among accounting undergraduates to sustainably integrate VBL into the curriculum. This is particularly relevant for technical and cognitively challenging courses such as accounting.

This study's finding that TTF has the largest estimated effect on Use of VBL provides empirical support to TTF. This implies that accounting undergraduates are more inclined to use VBL in their studies if the functionalities of VBL can facilitate the completion of various accounting-related learning tasks. This suggests that instructional designers should emphasise the extent to which the various features of VBL can support accounting undergraduates in completing accounting-related learning tasks, such as acquiring conceptual understanding of accounting theories and standards, learning accounting computation and presentation techniques, memorisation of accounting principles and rules, especially those that are difficult to comprehend via classroom-based learning, for example, abstract concepts, complex computations, procedural skills. Some of these functionalities may include but are not limited to providing step-by-step instructions, visualisation of concepts, examples of completed tasks, interactive elements, division into chapters/sections, integration of assessment tasks, and others. To the best of our knowledge, this study is among the first to investigate accounting undergraduates' acceptance of VBL from TAM and TTF perspectives. Findings from this study provide empirical support for TAM and TTF in the context of VBL use in higher education in Malaysia. This contributes to the advancement of existing knowledge on the application of TAM and TTF in different cultural settings. Furthermore, this study empirically supported the usefulness of TAM and TTF to explain accounting undergraduates' Use of VBL instead of their intention to use it. As stated earlier, behavioural intention does not always translate into actual system use. This strengthens the contribution to the extant literature.

Limitations And Future Research

While this study has made theoretical and practical contributions to the field, there are certain limitations. For instance, we have not considered other factors that may moderate the influence of attitude and TTF on actual use. Such factors may include individual differences such as gender, academic performance with high-performing students dominating the sample, digital literacy/readiness which was assumed to be at par amongst participants, familiarity with the use of VBL or any other forms of online resources for learning, and others. These factors should be investigated to advance the body of knowledge and deepen our understanding of accounting undergraduates' acceptance of VBL.

Conclusion

This study provides empirical evidence that Attitude towards Use and Task-Technology Fit significantly affect the actual use of video-based learning among undergraduate accounting students in Malaysia. By integrating psychological and task-alignment perspectives, the study offers a broader understanding of why students use VBL in higher education.

The findings show that although positive attitudes encourage students to use VBL, TTF recorded the larger estimated effect in the model. This is particularly important in accounting education, where students need repeated exposure, procedural explanation, visual demonstration, and examination preparation support. When VBL is designed to meet these needs, students are more likely to use it consistently and meaningfully.

The study provides theoretical support for the relevance of TTF in explaining educational technology usage and offers practical implications for educators, instructional designers, and policymakers. It suggests that VBL should be developed not merely as an additional learning resource but as an integrated component of the accounting curriculum. Video materials should

be designed to support specific learning tasks, clarify complex procedures, and strengthen students' understanding of technical accounting content.

Nevertheless, the study is limited by its sample size and its focus on students from a single university. Future studies may expand the sample across different institutions, disciplines, and educational levels. Additional variables such as digital literacy, institutional support, perceived usefulness, and prior exposure may also be examined to enrich understanding of VBL adoption in Malaysian higher education.

Recommendations

Based on the findings, educators and instructional designers should place greater emphasis on aligning VBL tools with the academic needs of accounting students. Given the larger estimated effect and large effect size recorded for TTF, VBL platforms should be designed to support procedural learning, conceptual clarity, and examination preparation. Features such as structured video chapters, playback control, visual clarity, worked examples, and interactive learning elements should be incorporated to improve pedagogical relevance.

Institutions should also cultivate positive attitudes towards VBL by providing orientation sessions and digital literacy workshops. Such initiatives can familiarise students with the benefits and functions of video-based tools, reduce resistance to technology use, and increase confidence in using VBL for academic purposes.

In addition, VBL should be embedded systematically into the accounting curriculum rather than used only as supplementary material. Educators may integrate videos into weekly lessons, flipped classroom activities, revision sessions, and assessment preparation. This approach can help students view VBL as an essential part of their learning process rather than an optional resource.

Universities should also invest in infrastructure and lecturer development. Reliable access to digital learning platforms, high-quality video production facilities, and training in video pedagogy can strengthen the effectiveness of VBL. Lecturers should be supported in producing engaging, accurate, and task-focused video materials that respond to the needs of accounting students.

Finally, continuous evaluation should be conducted to monitor the effectiveness of VBL implementation. Institutions may collect student feedback, analyse usage data, and refine video content based on learners' experiences. Future research should also investigate additional variables such as digital readiness, perceived usefulness, learner motivation, and institutional support to provide a more comprehensive understanding of VBL adoption in higher education.

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- Author Contribution Statement:** Yusnaliza Hamid was responsible for conceptualization, methodology, and overall supervision. Marina Ibrahim handled data collection, analysis, and interpretation of results. Irda Syahira Khair Anwar contributed to the literature review and manuscript drafting. Rahayu Abdul Rahman undertook the critical revision of the manuscript. Nor Asyiqin Salleh reviewed and approved the final manuscript. All authors approved the version submitted for publication.
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