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FRICITION OVER FUNCTION: WHY PERCEIVED EASE OF USE OVERRIDES PERCEIVED USEFULNESS IN ACCOUNTING VIDEO-BASED LEARNING

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Abstract:

This study examines the factors associated with the actual use of video-based lectures (VBL) among undergraduate accounting students at a Malaysian public university. Guided by the Technology Acceptance Model (TAM), the study investigates the effects of Perceived Ease of Use (PEU) and Perceived Usefulness (PU) on students' actual use of VBL. Although previous studies have examined technology acceptance and video-based learning, much of the literature has focused on

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behavioural intention rather than students' reported actual usage, particularly in accounting education. A quantitative research design was employed using a structured, self-administered questionnaire distributed through non-probability sampling to 111 undergraduate accounting students. The proposed model was assessed using Partial Least Squares Structural Equation Modeling (PLS-SEM) to examine the relationships between PEU, PU, and actual VBL usage. The results indicate that Perceived Ease of Use has a significant positive effect on the actual usage of VBL. In contrast, Perceived Usefulness does not significantly influence actual usage. These findings suggest that students are more likely to adopt VBL when the platform is easy to navigate and requires minimal effort, whereas perceived instructional benefits alone are insufficient to encourage regular use.

Keywords:

Technology Acceptance Model (TAM), Video-Based Lectures, Accounting Education, User Experience (UX), Partial Least Squares Structural Equation Modeling (Pls-Sem)



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Introduction

The rise and use of online resources in higher education have changed traditional pedagogical landscapes, resulting in highly flexible and borderless learning modalities. In this paradigm shift, video-based lectures (VBL) have become a corner stone of blended and synchronous online environments. These asynchronous media assets allow learners to review complex material in detail, self-regulate their learning pathways and deconstruct cognitively challenging subject matter. This utility is especially pertinent in technical disciplines such as accounting where heeding the step-by-step procedural demonstrations is crucial (Kay, 2012; Zhang et al., 2006). Dahlan et al. (2024) explored video-based learning (VBL) in Malaysian higher education and confirmed that students' positive attitudes toward interactive video tools strongly predict their actual engagement and utilization in tertiary coursework.

However, the availability of digital video content alone does not necessarily guarantee optimum or extended student engagement. Individual learners engage with these digital resources in different ways, with usage rates varying from routine adoption to total abandonment. This empirical variance underscores a critical need to identify the underlying behavioural drivers that shape students' actual engagement with video-based modalities.

To study these behavioural dynamics, researchers often use the Technology Acceptance Model (TAM), a seminal model presented by Davis (1989). TAM suggests that the main effect of technological assimilation is mediated by two cognitive appraisals:

- **Perceived Ease of Use (PEU):** The extent to which a user believes that using the system will be effortless.
- **Perceived Usefulness (PU):** The subjective judgement about the technology's ability to enhance academic performance or productivity (Venkatesh & Davis, 2000).

The contemporary empirical literature continues to provide empirical support for the predictive validity of the TAM framework. The simplicity of user-interface is a key determinant in their willingness to adopt sophisticated AI-driven educational platforms. There is, however, a significant gap in the existing knowledge base, as most of the current studies are limited to behavioural intentions, rather than actual usage behaviour. However, empirical studies on verified longitudinal usage are still scarce, especially for video-based lecture systems. This lack of research is especially critical when considering accounting education in Malaysia, where students encounter a highly demanding, high-stakes curriculum and are in dire need of robust and easily accessible instructional scaffolding to excel academically (Mohammed et al., 2024).

The structural analysis provides an interesting insight: Perceived Ease of Use is a robust and statistically significant predictor of actual usage behaviour, supporting the belief that the ease of interface and simple navigation are central drivers for student engagement. Conversely, Perceived Usefulness was not found to be a significant driver of behaviour. Thus, while accounting undergraduates may have a clear intellectual appreciation of the pedagogical value of video material, this appreciation is not sufficient to promote active use when the platform is hampered by design friction or operational complexity.

These findings thus highlight a key principle in the design of modern learning management systems: the more seamless and fluid the interface and navigation, the better. These findings indicate that for academic stakeholders and instructional architects, capital and strategic focus on optimising the experience of users (UX) may pay far greater student engagement dividends than focusing exclusively on the substantive depth or quality of the content itself.

This study adds new empirical evidence to the wider debate on technology acceptance in developing higher education systems, and it offers practical actionable recommendations for designing digital architectures for specific disciplines such as accounting. Ultimately, this inquiry aims to fill the literature gap by mapping out how these two core TAM constructs dictate the actual, observable behaviours of accounting students when encountering video-assisted learning platforms.

Literature Review

Theoretical Framework: TAM in Higher Education

The Technology Acceptance Model (TAM) developed by Davis (1989) originally still remains a reliable structure to predict user adoption in higher education. The model assumes that the technological assimilation is driven by a causal nexus in which two main cognitive appraisals, Perceived Ease of Use (PEU) and Perceived Usefulness (PU), influence user attitudes, crystallise behavioural intentions and finally determine actual systemic utilisation (Venkatesh & Davis, 2000). TAM has been empirically validated extensively and shown to be reliable across contexts in diverse academic settings such as learning management systems, mobile applications, and asynchronous video platforms (Park, 2009). In the recent literature, this

framework is constantly being adapted to capture the behavioural dynamics of Gen-Z learners who navigate automated or virtual classrooms, where actual engagement occurs along complex motivational and structural pathways (Bahula & Kay, 2021; Galatsopoulou et al., 2022; Razawi et al., 2024).

But the availability of digital video content does not always mean that students will continue to use it. Previous studies have focused on students' perception, acceptance and behavioural intentions toward educational technologies, but relatively little attention has been paid to reported actual usage of VBL especially among accounting students in Malaysian public higher education. This distinction is important as students may have an impression of a technology being useful or have an intention to use it without necessarily incorporating it into their study practices.

Video-Based Lectures (VBL) and Pedagogical Value

The exponential increase of Video-Based Lectures (VBL) in higher education is driven by its ability to provide scalable, flexible and accessible learning spaces. VBL's structural integration draws on Mayer's (2017) Cognitive Theory of Multimedia Learning, allowing for simultaneous dual-channel processing (auditory and visual), reducing extraneous cognitive load and promoting deeper schema construction. Modern instructional design is increasingly incorporating interactive elements, such as formative quizzes during videos, and virtual simulations, to promote critical analysis and prevent passive consumption (Dahlan et al., 2024).

VBL is uniquely effective within professional accountancy education for visualising multi-tiered financial models and demonstrating complex procedural computations. This has become more important as accounting curricula are being transformed to include advanced digital transformations. Empirical evidence provided by prominent Malaysian institutions confirms that strategic VBL implementation greatly enhances student participation, self-directed study effectiveness, and overall academic performance by disintegrating rule-based competencies into digestible, repeatable chunks (Dahlan et al., 2024).

The Influence of Perceived Ease of Use (PEU) on System Adoption

To investigate these behavioural dynamics, researchers often rely on the Technology Acceptance Model (TAM), a seminal framework proposed by Davis (1989). TAM suggests that the perceptions of a technology by users, especially Perceived Ease of Use (PEU) and Perceived Usefulness (PU), play a role in explaining technology acceptance and use.

Empirical studies repeatedly reaffirm the premise that operational clarity and navigational fluidity reduce the threshold to technological assimilation: Razawi et al. (2024) Found a very strong direct effect of PEU on the intention to adopt video lectures ($\beta=0.891$) Pal & Patra (2021) found that the level of intuitiveness of the platform is intrinsically related to the level of student engagement. Bahula and Kay (2021) found that well-organised video delivery systems may reduce cognitive fatigue and improve concept retention. Sprenger & Schwaninger (2023) showed that brief exposure to introductory video demonstrations on a micro level quickly improves perceptions of usability.

Usability factors are a crucial gatekeeper in Malaysian higher education. In the sphere of professional disciplines, Muhammad et al. (2024) observe that undergraduate accounting

students prefer simple, user-centric learning architectures to complex ones. Dahlan et al. (2024) reiterate these sentiments, asserting fluid user experience (UX) design as a sine qua non for student validation, while Cagas (2024) establishes a direct empirical nexus between user-friendliness and overall learner satisfaction.

The Role of Perceived Usefulness (PU) in Technology Acceptance: Subtle but Important

While PU has typically been viewed as a main determinant of technology adoption (Davis, 1989), recent empirical studies suggest a more intricate, contingent relationship with actual behavioural outcomes. For example, Razawi et al. (2024) report a strong positive relationship between PU and intention to use video lectures in future ($\beta=0.825$). However, a divergence from intention to action is observed analytically.

The gap between intellectual appreciation and practical use is very evident in current field research. Recent findings suggest that students comprehend the career and functional utility of advanced digital applications, but this perceived value does not translate to routine study habits when the base platform is too rigid (Al-Hattami, 2025; Sulaiman et al., 2026). Lim and Chan (2025) noted that perceived functional utility is a behavioural catalyst only when paired with operational simplicity, suggesting a strong interaction effect between the two constructs.

Moreover, this divergence is supported by field studies that Bahula and Kay (2021): Noted the appreciation that students had for the pedagogical richness of multi-modal video feedback but also the constraints of the physical platform (e.g., rigid linearity, cross-device incompatibility) that prevented regular engagement. Costa et al. (2021): Found that although accounting students recognise the educational merits of video tutorials, their ongoing involvement is strongly influenced by the platform's interactivity and responsive design.

But there is a significant empirical gap. Much of the technology acceptance literature in education has focused on behavioural intention, while evidence on actual use of video lectures is more limited. The gap is particularly relevant in accounting education, where students are presented with technical and procedural content that could be enhanced by repeatable video explanations. Thus, in the Malaysian public-university context, empirical evidence is needed to establish whether students' perceptions of ease of use and usefulness are manifested in their reported actual use of VBL.

This empirical trend is strongly reflected in the educational scenario of Malaysia. Muhammed (2024) shows that abstract recognition of utility alone is not enough to develop habitual study behaviours without an optimised user experience. Moreover, Dahlan et al. (2023) stated that although institutional technical support can improve the PU of a system, the actual interaction with students is still subject to the initial ease of use. This is corroborated by assessments of advanced digital applications among Malaysian accounting undergraduates (Aris et al., 2026), indicating that PU is closely associated with professional alignment but must operate in conjunction with high technological self-efficacy and minimal interface friction to promote real adoption.

Hypothesis Development

The literature available indicates that the Technology Acceptance Model is still very applicable to the assessment of video-based learning in professional education, but the individual weights

of its core constructs need to be carefully contextualised. There is a strong empirical consensus that ease of navigation is important to overcome student inertia. The ability of performance-driven utility to drive actual use appears to be increasingly conditional. Hence the following hypotheses are proposed:

- H₁: Actual utilisation of video-based lectures among Malaysia undergraduate accounting students is significantly and positively impacted by Perceived Ease of Use (PEU).
- H₂: Perceived Usefulness has a significant positive effect on Actual Usage of Video-Based Lectures

The theoretical structure of Technology Acceptance Model (TAM) is based on the two mechanisms of perceived ease of use (PEU) and perceived usefulness (PU). These cognitive constructs are widely used in modern educational literature to understand the students' engagement with digital learning systems such as institutional e-learning repositories, mobile educational applications, and asynchronous video-mediated platforms (Davis, 1989; Venkatesh & Davis, 2000). Previous empirical studies have repeatedly shown that the user-friendliness perceived by the student reduces the psychological entry barrier, promoting the systematic use of technology. In parallel, subjective assessments of a system's functional utility are useful in establishing the baseline motivation required for digital engagement.

However, new empirical evidence indicates that these two variables might follow different predictive paths in predicting objective behavioural outcomes rather than prospective simple intentionality. In some academic settings, PEU functions as a far more potent trigger of real, routine platform use than PU. This operational dichotomy has serious repercussions for specialised professional fields such as accounting education. In this field undergraduates are regularly asked to work with dense technical frameworks, intricate computational rules and abstract financial models. Therefore, video-based lectures (VBL) have transformed from an adjunctive resource into a fundamental pedagogical tool to alleviate cognitive fatigue and improve students' understanding. Drawing on the conceptual underpinnings of TAM, this present study proposes a structural model to evaluate the direct predictive contribution of PEU and PU on the actual, empirical use of VBL systems among a sample of undergraduate accounting students in Malaysia.

The structural analysis shows that PU is positively but statistically non-significant correlated with actual usage while PEU predicted reported actual VBL usage statistically significant. This latter finding is relevant to TAM in that it suggests that perceived usefulness may not always directly translate into actual use in a given educational technology context. The result suggests that the explanatory power of individual TAM relationships varies with the technology, users and outcome studied rather than refuting TAM.

VBL Actual Use And Perceived Ease Of Use (PEU)

The Perceived Ease of Use is theoretically operationalised as the subjective probability that a user assigns to the belief that interacting with a target system will be relatively effortless (Davis, 1989). When considering video assisted learning platforms, this construct aims at measuring the ease with which students can find, stream, move around in and change multimedia files without any technical problems, interface delays or confusion with the instructions. A large

body of research (Venkatesh & Davis, 2000; Park, 2009) supports the statement that structural usability is an important prerequisite for widespread technology assimilation.

From an instructional design perspective, a highly intuitive, user-centred interface minimises extraneous cognitive load and flattens the learning curve. This protective buffer is critical for students who may have technophobia or lack specific digital self-efficacy. Removing operational friction from the educational delivery system means that learners can use their full cognitive capacity on the substantive content, rather than having to struggle with system mechanics. It is therefore theoretically sound to suggest that accounting undergraduates who perceive their VBL platforms as highly intuitive and accessible will be significantly more likely to continually assimilate these media assets into their regular study routines. The following hypothesis is proposed based on these theoretical and empirical foundations:

H₁: Perceived ease of use has a significant positive effect on the actual use of video-based lectures.

Real VBL Usage and Perceived Usefulness (PU)

These findings have practical implications for the design of learning platforms. Reducing unnecessary navigation steps and technical effort may help to support students continued use of VBL for academic stakeholders and instructional designers. The results do not suggest that instructional usefulness is unimportant; usefulness was just not a statistically significant predictor of reported actual use in this sample.

But converting an intellectual appreciation of utility into real, sustained usage behaviour is a very nuanced cognitive process. Even when students fully understand the hidden pedagogical value of an asynchronous video asset, they might not use it regularly. This behavioural gap often exists when the underlying digital architecture is cumbersome to operate, or when external environmental pressures, such as acute time constraints, heavy coursework volume or lack of intrinsic motivation, interfere with the student's actions.

This complex behavioural divergence is crucial to the empirical reality studied herein, where video lectures perceived academic utility may not translate into statistically significant use unless accompanied with an effortless user interface. The following hypothesis is proposed to test this relationship among the target population:

H₂: Perceived Usefulness has a significant positive effect on Actual Usage of Video-Based Lectures.

Conceptual Pathway Synthesis

This study contributes empirical evidence to the TAM literature by focusing on actual reported VBL usage among accounting students as opposed to behavioural intention. It further provides contextual evidence from a Malaysian public university and shows that PEU had a significant direct relationship with actual use, but PU did not. This pattern indicates that the direct usefulness–usage relationship has a context-dependent limit and offers a basis for future research by including other factors that might account for actual VBL use.

Although classical models assume that both paths are smooth drivers of technology adoption, this study tests whether an abstract perception of usefulness, in isolation, is enough to drive actual, continuous usage among accounting undergraduates. This research will help uncover whether unique contextual, situational or motivational constraints within the Malaysian public university context can actively override perceived academic benefits if the primary digital delivery channel is operationally complex.

Methodology

Sampling and Data Collection Design

The study adopted a quantitative, cross-sectional design and a structured, self-administered questionnaire. The target population was the undergraduate accounting students of a public university in Malaysia. A non-probability convenient sampling technique was used and questionnaires were distributed directly to the accessible students in the second academic semester of the 2024 academic year. Participation was voluntary, and participants were assured that their responses would remain anonymous and confidential. A total of 111 completed questionnaires were obtained and held for analysis.

The sample size of 111 was considered adequate for the PLS-SEM model, as the model has two direct predictors of the endogenous construct, Actual Usage of VBL. The minimum number of observations would be 20 (10×2 predictors) based on the commonly used 10-times rule. The sample achieved of 111 thus exceeds this rule-of-thumb minimum. This rationale should be seen as a screening guideline for PLS-SEM, not as a substitute for a statistical power analysis a priori.

Measurement Instrument and Scale Operationalization

The survey instrument was structurally divided into two distinct, sequential parts:

- **Section A: Demographic Metrics:** The intent of this section was to capture the key background characteristics of the student cohort, with a particular emphasis on gender, age distribution and cumulative grade point average (CGPA) as a measure of objective academic performance.
- **Section B: Core Latent Constructs** This section operationalised Perceived Ease of Use and Perceived Usefulness as the explanatory variables and Actual Usage of Video Based Lectures as the dependent construct. Prior Exposure was also included as a supplementary variable in the instrument in the questionnaire, but the structural model reported in this paper focuses on PEU and PU as predictors of Actual Usage.

The core constructs were measured by using a 5-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). The construct of Actual Usage was operationalised with two self-report indicators (AU1 and AU2). Actual Usage in this study refers to self-reported use of VBL by students and should not be interpreted as objectively verified frequency or duration of platform activity. The available instrument records reported perceptions of actual use rather than system-generated usage logs. The scales to measure PEU and PU were adopted from previous studies on technology acceptance.

Results

Descriptive Statistics and Demographic Profile

The empirical sample for this study was collected from undergraduate accounting majors at a public higher education institution in Malaysia. Table 1 provides a detailed description of the demographic characteristics of the 111 survey participants.

The gender distribution is also examined, and the sample is mostly female with 77 female undergraduates (69.37%) and 34 male undergraduates (30.63%). Chronological maturity of the cohort skew is heavily weighted toward the older students. Most of the respondents that is 91 (81.98%) belong to the age bracket of 20 years old 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 (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	0.00%

Evaluation of the Measurement Model

The measurement model was assessed for indicator reliability, internal consistency, convergent validity and discriminant validity before examining the structural relationships. The results show that the constructs were within the reported reliability and validity criteria.

Table 2: The Measurement Model Assessment

Constructs	Measurement Items	Loadings	Cronbach's α	CR	AVE
Actual Usage Video-based Lecture	AU1	0.947	0.897	0.951	0.906
	AU2	0.957			
Perceived Usefulness	PU1	0.857	0.913	0.935	0.743
	PU2	0.813			

Constructs	Measurement Items	Loadings	Cronbach's α	CR	AVE
	PU3 PU4 PU5	0.840 0.864 0.907			
Perceived Ease of Use	PEU1 PEU2 PEU3 PEU4 PEU5	0.828 0.833 0.872 0.866 0.908	0.910	0.932	0.734

As detailed in Table 2, The construct Actual Usage of Video-Based Lectures has two indicators with loading of 0.947 and 0.957. Cronbach's Alpha is 0.897, composite reliability is 0.951 and AVE is 0.906. These values indicate good internal consistency and convergent validity of the self-reported usage construct.

Similarly, the independent variable constructs satisfy all the criteria of good quality:

Perceived Usefulness displays strong indicator reliability, with individual item loadings spanning from 0.813 to 0.907. This construct yields a high Cronbach's alpha of 0.913, a composite reliability of 0.935, and an AVE of 0.743, thereby surpassing standard psychometric requirements.

Perceived Ease of Use demonstrates excellent statistical integrity; its measurement indicators yield factor loadings bounded between 0.828 and 0.908, backed by a Cronbach's alpha of 0.910, a CR of 0.932, and an AVE of 0.734.

In general, the reported measurement results provide an adequate basis for evaluating the structural model with PLS-SEM. Since Actual Usage was assessed based on self-report instead of platform-generated records, findings should be understood as relationships with self-reported actual use.

Table 3: Discriminant Validity of Measurement Model Using Fornell and Larcker

Constructs	Actual Usage Video-based Lecture	Perceived Usefulness	Perceived Ease of Use
Actual Usage Video-based Lecture	0.952		
Perceived Usefulness	0.742	0.862	
Perceived Ease of Use	0.695	0.810	0.857

To assess discriminant validity, the measurement model was tested to the Fornell-Larcker criterion. The standard states that the amount of variance that a construct shares with its own indicators should be greater than the variance that it shares with any other latent variable. This condition is met when the square root of the Average Variance Extracted (AVE) is greater than inter-construct correlations.

In Table 3, the diagonal values of Actual Usage (0.952), Perceived Usefulness (0.862) and Perceived Ease of Use (0.857) are greater than the off-diagonal correlation coefficients. For instance, the correlation of Perceived Usefulness and Actual usage (0.742) and Perceived Ease of Use with Perceived Usefulness (0.810) is well below the diagonal. These results provide evidence that each construct is empirically distinct enough to support strong discriminant validity.

Assessment of Structural Model

The structural model was evaluated using PLS-SEM. The results for the two hypothesised direct relations are shown in Table 4.

Table 4: Structural Model and Hypothesis Testing Results

Hypothesis	Relationship	Beta (β)	Std. Deviation	t-value	p-value	Decision
H_1	Perceived Ease of Use → Actual Usage	0.520	0.119	4.358	0.000	Supported
H_2	Perceived Usefulness → Actual Usage	0.273	0.143	1.911	0.056	Rejected

The PLS-SEM results supported H_1 : PEU was significantly positively related to Actual Usage of VBL ($\beta = 0.520$, $t = 4.358$, $p < 0.001$). H_2 is not supported as the relationship between PU and Actual Usage is positive but not significant at 0.05 level ($\beta = 0.273$, $t = 1.911$, $p = 0.056$).

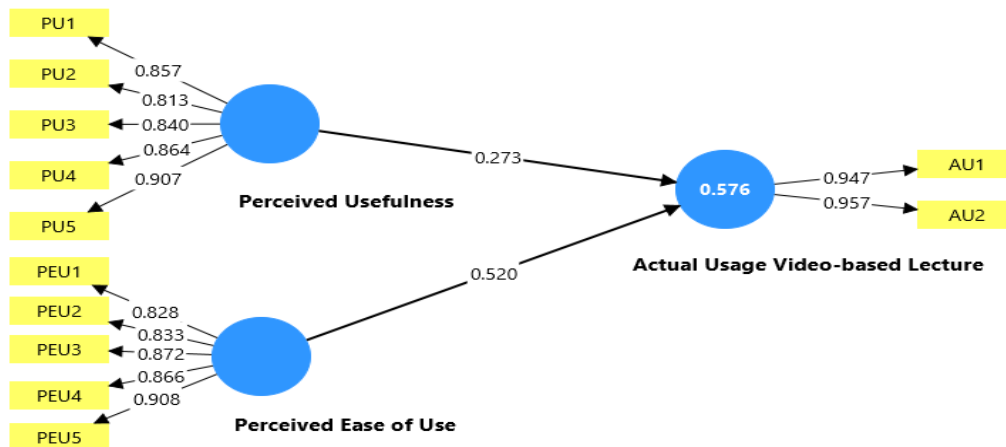


Figure 1. Research Model

Results for Explanatory Power (R^2) and Effect Size (f^2)

Table 5 shows the coefficient of determination (R^2) and the effect sizes (f^2) for each variable. The R^2 value measures the proportion of variance in the dependent variable that can be explained by the independent variables. In this model, the R^2 value for Actual Usage of Video-based Lectures is 0.576. This indicates that the model accounts for 57.6% of the variance in actual usage, demonstrating a moderate to strong capacity to predict student behaviour.

Cohen's (1988) effect size guidelines were used to assess the practical significance and individual impact of each independent construct. According to these conventional standards, small, medium, and large effect sizes are associated with f^2 values of 0.02, 0.15, and 0.35, respectively.

Perceived Ease of Use (PEU) yields an f^2 value of 0.219, indicating a **medium effect size**. This shows that a PEU has a significant contribution to the explained variance of Actual Usage in the model.

Perceived Usefulness (PU) yields an f^2 value of 0.061, indicating a **small effect size**. The coefficient is positive, but the direct association of Actual Usage is statistically significant at the 0.05 level.

Table 5: R^2 and f^2 Results

Construct	R^2	f^2	Decision / Effect Size
Actual Usage Video-based Lecture	0.576		
Perceived Ease of Use		0.219	Medium
Perceived Usefulness		0.061	Small

Discussion

The structural model provides two main insights into the relationships between the TAM perceptions and reported actual VBL usage. First, PEU is significantly and positively related to Actual Usage. Second, there is a positive but insignificant relationship between PU and Actual Usage. To summarise, these findings offer a more complex use of TAM in accounting video-based learning.

Hypothesis 1 (H_1): Perceived Ease of Use $\rightarrow$ Actual Usage of Video-based Lecture

The first hypothesis was that the ease of use of video lectures would positively influence the actual use of video lectures by students. The results show a significant and strong relationship ($\beta = 0.52$, $t = 4.358$, $p = 0.000$) supporting H_1 . This proves that if a system is easy to navigate students will be much more likely to integrate it into their studies. This is in line with prior studies which demonstrate ease of use is important in technology adoption, especially in online learning environments (Park, 2009; Sumak et al., 2011).

The important PEU finding further supports the notion that the less effortful the technologies are, the easier they are to incorporate into students' study routines (Davis, 1989; Venkatesh & Davis, 2000). In VBL, the ease of locating and accessing learning materials may reduce the effort involved in using the platform. The finding also confirms previous research that emphasises the importance of usability and simplicity of interfaces in the digital learning environment

Hypothesis 2 (H_2): Perceived Usefulness $\rightarrow$ Actual Usage of Video-based Lecture

The second hypothesis anticipated a positive effect of PU on Actual Usage. The coefficient is positive, but the relationship is not statistically significant at the 0.05 level ($\beta = 0.273$, $t = 1.911$, $p = 0.056$). This is important because PU is a core construct of TAM. One interpretation is that the recognition of the academic value of VBL does not necessarily result in reported actual use when other situational factors such as study habits, time constraints, self-regulation, or platform characteristics come into play. These explanations are possibilities, not conclusions established by the present data, and should thus be examined in future research.

The non-significant PU finding contributes to TAM by suggesting that the direct usefulness-to-actual-use relationship is context dependent. In this study, PEU had a more direct relationship with reported actual use than PU, which was not significant. The finding does not invalidate TAM, but it does indicate that the explanatory contribution of individual TAM constructs may vary across the technology and behavioural outcome under study.

Another implication is that future studies should examine other variables that may help to explain the transition from perceived value to actual use such as self-regulated learning, prior experience, accessibility, platform quality, instructor support, or study demands. Longitudinal studies based on system-generated usage records could also establish whether the pattern observed here persists over time.

In summary, the structural model demonstrates that H_1 is supported, while H_2 is rejected. These findings show that a user-friendly system directly encourages students to engage with video-based lectures. On the other hand, simply believing a tool is useful is not enough on its own to

guarantee adoption in this specific context, proving that ease of use plays a much bigger role in getting students to adopt video-based learning.

Conclusion

The study investigated the relationships between Perceived Ease of Use, Perceived Usefulness and reported Actual Usage of Video-Based Lectures among undergraduate accounting students at a Malaysian public university using TAM and PLS-SEM. The study fills a gap in the literature in that it focuses on reported actual VBL use and not solely on behavioural intention. The results indicate that PEU has a positive and significant effect on Actual Usage, whereas PU has a positive but not significant effect. The findings add contextual contribution into TAM. They suggest that for this sample ease of use had a more apparent direct relationship on reported actual VBL use than perceived usefulness. The non-significant result for PU should not be viewed as proof that utility is not important. Rather it suggests that perceived usefulness might not be enough to explain reported actual use in this setting and that other contextual or behavioural factors might also matter. From a practical viewpoint, the findings denote the importance of simple navigation, accessibility and user-friendly platform design in the implementation of VBL in accounting education. Future research could extend the model by considering other determinants and by using longitudinal, or system-recorded, measures of actual usage.

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