



Assessment for Acceptance of Accounting, Marketing and Office Technology Management Software Applications for Instructional Delivery among Business Education Lecturers in North-east Nigerian Universities

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Abstract

This study aimed at assessing the acceptance of accounting, marketing and office technology management software applications for instructional delivery among business education lecturers in universities in North-eastern region of Nigeria. The study adopted descriptive survey design. The study used the constructs of the theory of planned behaviour. The population of the study comprises of 50 business education lecturers in the three universities that offer business education programme which are; Abubakar Tafawa Balewa University Bauchi, Modibbo Adama University Yola and University of Maiduguri. The entire population was used for the study. The instrument for data collection was a structured questionnaire. The instrument was validated by two experts from the department of vocational education, Modibbo Adama university, Yola. The reliability test of the instrument was conducted to determine its internal consistency after a pilot study conducted outside the area of the study. A reliability coefficient of 0.78 was obtained. The researcher together with one research assistant administered the instrument to the respondents manually. A total of 50 questionnaires were administered but only 43 were retrieved. The data collected were analyzed using mean, standard deviation and regression statistics. The finding of the study among others revealed that business education lecturers have accepted to use accounting, marketing and OTM software applications for instructions. The study therefore recommended among others that there is need proper utilization of these software applications among the lecturers for effective instructional delivery.

Keywords: Accounting, Marketing, Office Technology and Management, Software Applications

Introduction

Technology has played a pivotal role in almost all aspects of education. The current dramatic development in information and communication technology (ICT) has provided a paradigm shift in instructional delivery thereby enabling lecturers utilize software applications in classroom instructions. Today many lecturers use software applications as instructional delivery tools (Kabici & Gokbudak, 2022). The use of software applications for instructions has been found to be effective way of assisting teachers to improve the quality of instructions (Assylzhanova et al., 2021; Kabici & Gokbudak, 2022; Kaleli, 2022). To this end, lecturers in business education programme can utilize software applications to supplement the conventional instructional delivery.

Business education being an important area of professional education is aimed at preparing future lecturers, managers and business executives (Rotua, 2017), also aimed at enabling its recipients to acquire the

needed business and occupational competencies for excellent performance in the world of work (Ezeabii & Okonkwo, 2019). Business education refers to a specialized programme and a subset of vocational education that offers specialized instruction for general business orientation and office occupations (Asuquo, 2010). In support of the above definition, Nwokocho (2015) states that the main objective of business education in educational institutions is to enable students acquire the necessary business knowledge and skills for the world of work. The author further reiterated that the development of quality, functional and adequate skills and competencies is one of the features of business education programme. In the same vein, Ameh and Barinem (2016) argued that business education is in dire need of effective and efficient evaluation that can assist in bridging the discrepancies between the theory and practice. Similarly, Ajunwo (2017) posits that there is need for taking practical steps in teaching business education students with the view to acquire the



necessary competencies of operating relevant software applications in the business world. In the same vein, Adukwu, (2012) concludes that using software applications as tools for instructional delivery can extend the conventional means of delivering instructions to students and provide additional opportunities. To this end, proper utilization of the software applications for instructions can no doubt enhance university education.

One of the contributions of university education in Nigeria is facilitating the effective industrialization of the economy through the provision of competent human resources with adequate managerial, technical and professional skills (Otonko, 2012). Therefore, there is need for business education graduates who specialized in accounting, marketing and office technology management (OTM) to be taught using accounting, marketing and OTM software applications with the view to bridging the existing gap between the theory and practice as well as become relevant in the 21st century world of work. In support of this, Ananiadou and Claro cited in Nekesa, (2021) asserted that there is a general consensus among education administrators, educators and researchers that teaching and learning must be changed to assist students improve the skills they required to succeed in the 21st century. In the same vein, Kala-Prakash, (2015) asserts that applying innovative software applications in instructional delivery in the 21st century cannot be ignored by stakeholders in education particularly university education most especially accounting, marketing and office technology management software applications.

Accounting software applications are special software packages that record, organize and process accounting transactions with reference to the functional accounting modules such as accounts receivables, accounts payable, general ledger, journal, trial balance and payroll among others. These include; Peachtree, Mr Accounting, Accounting Xpert, Cashbook Complete, Sage Business Cloud Accounting, Oracle Financial Cloud, Traverse, Accounting by Wave, Invoice Quickly, DacEasy, Busy Accounting Software, PACIOLI 2000, MS-Money Manager and many others (Nazif et al., 2016; Onyeka, 2006). On the other hand, marketing software applications are special software

packages that aid businesses to successfully execute sales promotion campaigns, reach their target customers or markets and successfully convert leads into sales. Example of these include: Marketo, Hub Spot, Bing Ads, Sailthru, Google Ads, Asana, Domo, Taboola, Cvent, Clear Voice, Event Farm, Contently and many others (Vrontas, 2020). Office Technology Management (OTM) software applications are various application software packages specifically designed to be used in modern offices which aid scheduling meetings, recording and filing of documents, receiving guests and may more. Example of these include; Bitrix24, Dialpad, Envoy Visitors, Robin, Slack, Kisi, Open KM Document Zoom, Comfy, and many others (Lang, 2018).

The literature has confirmed the availability of accounting, marketing and office technology management software applications (Nazif *et al.*, 2016; Pozin, 2013; Lang, 2018) respectively as well as the effectiveness of software applications in instructional delivery (Assylzhanova et al., 2021; Kabici & Gokbudak, 2022; Kaleli, 2022). Despite the fact that the need for utilizing the above mentioned software applications for instructional delivery was confirmed by previous studies (Ajunwo, 2017; Adukwu, 2012), but the acceptance of business education lecturers to use these software applications for instructional delivery particularly in North-east Nigerian universities remained one of the issues of great concern, therefore this study intends to assess the acceptance of accounting, marketing and accept office technology management software applications for instructional delivery among business education lecturers in universities in North-eastern region of Nigeria.

Research Questions

The following questions were raised to guide the study:

- i. What are the attitudes of business education lecturers toward accepting accounting, marketing and OTM software applications for instructions?
- ii. What are the subjective norms of business education lecturers toward accepting accounting, marketing and OTM software applications for instructions?



- iii. What is the perceived behavioural control of business education lecturers toward accepting accounting, marketing and OTM software applications for instructions?
- iv. What is the behavioural intention of business education lecturers toward accepting accounting, marketing and OTM software applications for instructions?

Research Hypotheses

The following null hypotheses were formulated and tested at 0.05 level of significance:

- H₀₁:** Attitudes has no significant influence on business education lecturers' acceptance of accounting, marketing and OTM software applications for instructions.
- H₀₂:** Subjective norm has no significant influence on business education lecturers' acceptance of accounting, marketing and OTM software applications for instructions.
- H₀₃:** Perceived behavioural control has no significant influence on business education lecturers' acceptance of accounting, marketing and OTM software applications for instructions.
- H₀₄:** Attitude, subjective norm and perceived behavioural control have no combined significant influence on business education lecturers' acceptance of accounting, marketing and OTM software applications for instructions.

Literature Review

The theory of planned behaviour (TPB) was developed by Ajzen (1985) as an extension and a revised version of the theory of reasoned action. TPB remained one of the models that investigates the acceptance behaviour of an individual toward information and communication technology systems (Surendran, 2012). It holds that people's behavior is driven by behavioural intentions, whereby behavioural intentions are functions of three determinants which include; people's attitude toward behaviour, their subjective norms, and their perceived behavioural control (Ajzen, 1991).

Attitude refers to the extent to which an individual has positive or negative feelings of

a particular behaviour of interest. Lecturers' attitudes and beliefs toward ICT remained the necessary areas to be investigated before engaging into any training programme (Donnelly, 2010). Similarly, the success of technology use for instruction depends largely on instructors' attitudes toward its use (Albirini cited in Adegbenro et al., 2017). That is why Adegbenro et al. (2017) asserted that attitude remained a key factor on teachers' acceptance of technology use. Previous studies have shown that attitude has a significant influence on acceptance or readiness to use information technologies for instructional delivery. Safiee et al. (2019) reported that attitude has a significant influence on readiness to use AutoCAD software for instruction among educators of construction technology. Similarly, Gilakjani et al. (2019) reported a significant effect of attitude on usage of computer pronunciation software in teaching English pronunciation among English teachers. Also, as reported by Dhakal (2018), attitude has a significant influence on teachers' usage of ICT tools in teaching Mathematics in higher institutions of learning. In the same vein, Dzikite et al. (2017) concluded that attitude has a significant influence on the use of ICT for instructional delivery among textile and clothing lecturers in universities in Zimbabwe. Among the studies that reported significant influence of attitude toward ICT acceptance and use include; Abubakar (2021); Adegbenro et al. (2019); Ursavas et al. (2019); Kao et al. (2018); Mena et al. (2018). On the contrary, Younes and Shalapy (2020) reported insignificant influence of attitude on lecturers' behavioural intention to use e-learning in social work education.

Subjective norm refers to positive support or negative opposition emanating from important reference groups, which include relatives, superiors, peers or subordinates in relation to acceptance or use of a particular technology. Subjective norm has been found by various studies to have a significant effect toward ICT acceptance and use. Various studies have reported positive subjective norm toward ICT acceptance and use. However, Ursavas et al. (2019) reported a significant effect of subjective norm on the behavioural intention of pre-service teachers to use technology. Also, Ali et al. (2019) reported that subjective norm has a positive



influence on ICT usage among farmers. Similarly, a positive subjective norm has also been reported by Ursavas et al. (2015) while determining the behavioural intention to use technology among teachers. The result of another study conducted by Mariga and Nduku (2013) revealed that subjective norm has a significant effect on information systems implementation in higher institutions of learning. Also, Younes and Shalapy (2020) reported that subjective norm has a positive significant effect on lecturers' behavioural intention to use e-learning in social work education. Furthermore, Luhamy et al. (2017) found out that subjective norm has a positive significant influence on behavioural intention to accept the integration of ICT in teaching and learning among educators of public teacher training colleges. In the same vein, Salaf et al. (2012) reported that subjective norm has a positive significant effect on intention to use Web 2.0 technologies by preservice teachers.

Perceived behavioural control (PBC) refers to the individual's perception of the degree to which performance of a particular behaviour is either easy or difficult as well as the availability of resources and opportunities to the individual (Ajzen, 1991). Various studies have reported the influence of PBC toward ICT acceptance and use. A study conducted by Kao et al., (2018) revealed that PBC has a positive significant effect on the behavioural intention of teachers to accept Web-based professional development. It was also reported by Salaf et al. (2012) that PBC has a positive significant effect on intention to use Web 2.0 technologies by pre-service teachers. On the contrary, a study conducted by Luhamy et al. (2017) revealed that PBC has no significant influence on behavioural intention to accept the integration of ICT in teaching and learning among educators of public teacher training colleges. Similarly, Smith (2015) reported that PBC has no statistical significant influence on behavioural intention to use evidence-based critical thinking strategies among nurse educators.

Acceptance of use of technology refers to the behavioural intention of users (lecturers) to show readiness or willingness to use the technology in the future. However, Aisyah (2021) reported that teachers are ready to accept ICT in teaching and learning activities.

Also, Hero (2020) reported that teachers accepted the principles and tenets of ICT integration in instructional delivery. Also, Pham et al., (2020) concluded that teachers have strong behavioural intention to accept ICT use in instructional delivery. Similarly, Younes and Shalapy (2020) found out that lecturers show a positive behavioural intention to use e-learning in social work education. Moreover, Dyah (2019) reported that lecturers indicated readiness to accept the implementation of new ICT-based learning in the future. On the contrary, primary school teachers in Bangladesh are not ready to accept ICTs for instructional delivery (Obaydullah & Abdur-Rahim, 2019).

Research Methodology

The research design is descriptive survey. The area of the study is North East, Nigeria. The population of the study consists of all business education lecturers in all the universities offering undergraduate business education programme in Northeastern part of Nigeria which are 50. The universities include; Abubakar Tafawa Balewa University (ATBU) Bauchi, Modibbo Adama University (MAU) Yola and University of Maiduguri (UNIMAID). There are 20 business education lecturers in ATBU Bauchi, 16 in MAU Yola and 14 in UNIMAID. A total population sample was used for the study since the population is manageable. A structured questionnaire was developed as instrument for data collection. The instrument was validated by two experts in the fields of business education and measurement and evaluation from the department of vocational education of MAU, Yola. The reliability of the instrument was established using Cronbach alpha after a pilot study conducted at Ahmadu Bello University Zaria. A reliability coefficient of 0.78 was obtained which means that the instrument is acceptable as opined by Taber (2018).

The data was collected by the researcher and one trained research assistant. A total of 50 questionnaires were administered to all the respondents, 20 questionnaires were administered at ATBU Bauchi, 16 questionnaires at MAU Yola and 14 questionnaires at UNIMAID. Out of the 50 questionnaires administered, only 43 were retrieved representing 86 percent rate of return. The data generated from the research



Hayatu, S.

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questions was analyzed using mean and standard deviation whereas the null hypotheses were tested using regression analysis at 0.05 level of significance. In taking a decision about the acceptance of a phenomenon, any item statement with a mean less than 3.00 was regarded as disagreed while item statements with a mean of 3.00 and above were considered agreed.

Findings of the Study

The findings of this study were presented based on research questions and hypotheses.

Research Question One: What are the attitudes of business education lecturers toward accepting accounting, marketing and OTM software applications for instructions?

As indicated in Table 1, the mean score of 8 out of the 10 items used to answer research question one were within the index score of ‘agreed’ (3.00 and above), the remaining 2 items which are items number 5 and 7 fall within the index score of ‘disagreed’ (below 3.00), but the two item statements were stated in negative form, the items were therefore reversed and found to be within the index score of ‘agreed’. The cumulative weighted mean of 3.86, and cumulative standard deviation of 1.03 were obtained, this indicates that business education lecturers show positive attitudes toward acceptance of accounting, marketing and OTM software application for instruction.

Table 1: Descriptive Statistics used to Answer Research Question One

S/N	Items	Mean	SD	Decision
1.	Using accounting/marketing/OTM software apps for instructional delivery makes teaching interesting.	3.95	0.92	Agreed
2.	The use of accounting/marketing/OTM software apps improves efficiency in instructional delivery.	3.21	1.47	Agreed
3.	Using accounting/marketing/OTM software apps for instructional delivery brings more opportunities for effective teaching and learning.	3.53	1.35	Agreed
4.	I prefer using accounting/marketing/OTM software apps for instructional delivery than traditional means of teaching.	4.35	0.75	Agreed
5.	Using accounting/marketing/OTM software apps for instructional delivery hinders students success to learning.	3.93	0.86	Agreed
6.	Using accounting/marketing/OTM software apps facilitates effective management of instructional delivery.	4.37	0.81	Agreed
7.	It is uncomfortable for me to use accounting/marketing/OTM software apps for instructional delivery.	4.00	0.79	Agreed
8.	Using accounting/marketing/OTM software apps enhances my effectiveness in instructional delivery.	4.12	0.87	Agreed
9.	Using accounting/marketing/OTM software apps always makes instructional delivery practical.	3.35	1.49	Agreed
10.	I enjoy using accounting/marketing/OTM software apps for instructional delivery.	3.81	0.98	Agreed
Cumulative Score		3.86	1.03	Agreed

Research Question Two: What are the subjective norms of business education lecturers toward accepting accounting, marketing and OTM software applications for instructions?

As indicated in Table 2, the mean score of 8 out of the 10 items used to answer research question two were within the index score of ‘agreed’ (3.00 and above), the remaining 2 items which are items number 4 and 8 fall within the index score of ‘disagreed’ (below

3.00), but the two item statements were stated in negative form, the items were therefore reversed and found to be within the index score of ‘agreed’. The cumulative weighted mean of 3.91, and cumulative standard deviation of 0.95 were obtained, this indicates that business education lecturers show positive subjective norm toward acceptance of accounting, marketing and OTM software application for instruction.



Table 2: Descriptive Statistics used to Answer Research Question Two

S/N	Items	Mean	SD	Decision
1.	My students are helpful in my usage of accounting/marketing/OTM software apps for instructional delivery.	3.77	1.01	Agreed
2.	My head of department supported the use of accounting/marketing/OTM software apps for instructional delivery.	4.00	1.02	Agreed
3.	My colleagues supported the use of accounting/marketing/OTM software apps for instructional delivery.	3.49	1.14	Agreed
4.	People whose opinion I value think that using accounting/marketing/OTM software apps for instructional delivery would not be effective.	4.14	0.91	Agreed
5.	My supervisors supported me to use accounting/marketing/OTM software apps for instructional delivery.	3.98	0.83	Agreed
6.	My unit head think that I should use accounting/marketing/OTM software apps for instructional delivery.	3.91	0.92	Agreed
7.	My students' parents/guardians supported me to use accounting/marketing/OTM software apps for instructional delivery.	4.14	0.88	Agreed
8.	My university community are not supportive of the use of accounting/marketing/OTM software apps for instructional delivery.	3.86	0.89	Agreed
9.	My family members are supportive of the use of accounting/marketing/OTM software apps for instructional delivery.	3.81	0.87	Agreed
10.	My friends encourage me to use accounting/marketing/OTM software apps for instructional delivery.	4.00	1.04	Agreed
Cumulative Score		3.91	0.95	Agreed

Research Question Three: What is the perceived behavioural control of business education lecturers toward accepting accounting, marketing and OTM software applications for instructions?
 As indicated in Table 3, the mean score of 9 out of the 10 items used to answer research question three were within the index score of 'agreed' (3.00 and above), the remaining 1 item which is item number 7 falls within the index score of 'disagreed' (below 3.00), but

the item statement was stated in negative form, the item was therefore reversed and found to be within the index score of 'agreed'. The cumulative weighted mean of 4.06, and cumulative standard deviation of 1.00 were obtained, this indicates that business education lecturers show positive behavioural control toward acceptance of accounting, marketing and OTM software application for instruction.



Table 3: Descriptive Statistics used to Answer Research Question Three

S/N	Items	Mean	SD	Decision
1.	Use of accounting/marketing/OTM software apps will ease instructional delivery.	4.40	0.90	Agreed
2.	Use of accounting/marketing/OTM software apps will improve instructional delivery.	4.05	1.09	Agreed
3.	Learning how to operate accounting/marketing/OTM software apps for instructional delivery will be easy.	3.95	0.97	Agreed
4.	Use of accounting/marketing/OTM software apps for instructions will facilitate classroom management.	3.72	1.25	Agreed
5.	It is easy for me to become skillful when using accounting/marketing/OTM software apps in instructional delivery.	4.07	1.00	Agreed
6.	Use of accounting/marketing/OTM software apps for instructions will ease communication between teachers and students.	4.33	0.86	Agreed
7.	Accounting/marketing/OTM software apps will be difficult to use.	4.09	0.92	Agreed
8.	Use of accounting/marketing/OTM software apps for instructional delivery will improve my productivity.	3.91	1.12	Agreed
9.	Use of accounting/marketing/OTM software apps for instructions will suit different teaching strategies.	3.93	1.00	Agreed
10.	The use of accounting/marketing/OTM software apps will provide efficiency in instructional delivery.	4.16	0.87	Agreed
Cumulative Score		4.06	1.00	Agreed

Research Question Four: What is the behavioural intention of business education lecturers toward accepting accounting, marketing and OTM software applications for instructions?

As indicated in Table 4, the mean score of 4 out of the 5 items used to answer research question four were within the index score of 'agreed' (3.00 and above), the remaining 1 item which is item number 5 falls within the index score of 'disagreed' (below 3.00), but

the item statement was stated in negative form, the item was therefore reversed and found to be within the index score of 'agreed'. The cumulative weighted mean of 3.97, and cumulative standard deviation of 1.03 were obtained, this indicates that business education lecturers have positive behavioural intention to accept accounting, marketing and OTM software application for instruction.

Table 4: Descriptive Statistics used to Answer Research Question Four

S/N	Items	Mean	SD	Decision
1.	I intend to use accounting/marketing/OTM software apps for instructional delivery in the future.	4.09	0.99	Agreed
2.	I have a plan for using accounting/marketing/OTM software apps for instructional delivery in the future.	3.74	1.17	Agreed
3.	I always try to use accounting/marketing/OTM software apps for instructional delivery.	3.88	1.17	Agreed
4.	I predict using accounting/marketing/OTM software apps for instructional delivery in the future.	4.12	0.95	Agreed
5.	I have no intention to use of accounting /marketing/OTM software applications for instructional delivery.	4.00	0.85	Agreed
Cumulative Score		3.97	1.03	Agreed



Hayatu, S.

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Hypothesis One: Attitudes has no significant influence on business education lecturers' acceptance of accounting, marketing and OTM software applications for instructions. As revealed in Table 5, the result shows a strong positive correlation between attitude and acceptance, also, attitude records a value of ($\beta = 0.53$, $p < 0.05$), the overall

regression was found to be statistically significant ($R^2 = 0.34$, $F(1,41) = 21.15$, $p < 0.05$), this means that attitude has significant influence on business education lecturers' acceptance of accounting, marketing and office technology management software applications for instructions.

Table 5: Simple Regression of Attitude (ATT) on Acceptance of Software Applications for Instructional Delivery among Business Education Lecturers

Variables	Pearson Correlation	Mean	SD	Beta	R ²	F
ATT	0.58	3.86	1.03	0.53*	0.34	21.15

* $p < 0.05$

As shown in Table 6, the post-hoc comparisons using Tukey HSD test revealed that the mean score for attitude of business education lecturers who specialized in accounting was significantly different (at the

$p < 0.05$ level) from those specialized in marketing. Whereas those specialized in OTM significantly differ from their accounting counterpart but not with their marketing counterpart.

Table 6: Result of Post Hoc Tests (Multiple Comparisons) for Hypothesis One

(I) Specialization	(J) Specialization	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
Accounting	Marketing	.66307*	.13352	.000	.3381	.9880
	OTM	.56125*	.20820	.027	.0545	1.0680
Marketing	Accounting	-.66307*	.13352	.000	-.9880	-.3381
	OTM	-.10182	.20132	.869	-.5918	.3882
OTM	Accounting	-.56125*	.20820	.027	-1.0680	-.0545
	Marketing	.10182	.20132	.869	-.3882	.5918

*. The mean difference is significant at the 0.05 level.

Hypothesis Two: Subjective norm has no significant influence on business education lecturers' acceptance of accounting, marketing and OTM software applications for instructions.

As revealed in Table 7, the result shows a very weak positive correlation between subjective norm and acceptance, also, subjective norm records a value of ($\beta = -$

0.16, $p > 0.05$). The overall regression was found to be statistically insignificant ($R^2 = 0.13$, $F(1,41) = 0.02$, $p > 0.05$), this means that subjective norm has no significant influence on business education lecturers' acceptance of accounting, marketing and office technology management software applications for instructions.

Table 7: Simple Regression of Subjective Norm (SN) on Acceptance of Software Applications for Instructional Delivery among Business Education Lecturers

Variables	Pearson Correlation	Mean	SD	Beta	R ²	F
SN	0.02	3.91	1.00	-0.16	0.13	0.02

Hypothesis Three: Perceived behavioural control has no significant influence on business education lecturers' acceptance of accounting, marketing and OTM software applications for instructions.

As revealed in Table 8, the result shows a positive correlation between perceived behavioural control and acceptance, also, perceived behavioural control records a value of ($\beta = 0.21$, $p < 0.05$). The overall



Hayatu, S.

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regression was found to be statistically significant ($R^2 = 0.22$, $F(1,41) = 11.30$, $p < 0.05$), this means that perceived behavioural control has significant influence

on the acceptance of accounting, marketing and office technology management software applications for instruction among business education lecturers.

Table 8: Simple Regression of Perceived Behavioural Control (PBC) on Acceptance of Software Applications for Instructional Delivery among Business Education Lecturers

Variables	Pearson Correlation	Mean	SD	Beta	R ²	F
PBC	0.47	4.06	1.00	0.21*	0.22	11.30

* $p < 0.05$

As shown in Table 9, the post-hoc comparisons using Tukey HSD test revealed that the mean score for PBC of business education lecturers who specialized in accounting was significantly different (at the

$p < 0.05$ level) from those specialized in marketing. Whereas those specialized in OTM significantly differ from their accounting counterpart but not with their marketing counterpart.

Table 9: Result of Post Hoc Tests (Multiple Comparisons) for Hypothesis Three

(I) Specialization	(J) Specialization	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
Accounting	Marketing	.45455*	.15011	.012	.0892	.8199
	OTM	.65000*	.23408	.022	.0803	1.2197
Marketing	Accounting	-.45455*	.15011	.012	-.8199	-.0892
	OTM	.19545	.22635	.666	-.3555	.7464
OTM	Accounting	-.65000*	.23408	.022	-1.2197	-.0803
	Marketing	-.19545	.22635	.666	-.7464	.3555

*. The mean difference is significant at the 0.05 level.

Hypothesis Four: Attitude, subjective norm and perceived behavioural control have no combined significant influence on business education lecturers' acceptance of accounting, marketing and OTM software applications for instructions.

As indicated in Table 10, the dependent variable (acceptance) shows an R Square of 0.58, this clearly indicates that the independent variables (attitude, subjective norm and perceived behavioural control) explained 58 percent of the variance in dependent variable (acceptance). Even though all the three independent variables correlate positively with the dependent variable, only attitude and perceived behavioural control were statistically significant, with attitude recording a higher

beta value ($beta = 0.53$, $p < 0.05$) followed by perceived behavioural control ($beta = 0.21$, $p < 0.05$). Therefore, both attitude and perceived behavioural control have strong unique contribution to the model. On the other hand, subjective norm was statistically insignificant and has an insignificant unique contribution of ($beta = -0.16$, $p > 0.05$). The overall regression was found to be statistically significant ($R^2 = 0.58$, $F(3,39) = 8.01$, $p < 0.05$), this means that attitude and perceived behavioural control have a combined influence on the acceptance of accounting, marketing and office technology management software applications for instruction among business education lecturers.



Table 10: Multiple Regression of Attitude, Subjective Norm and PBC on Acceptance (ACC) of Software Applications for Instructional Delivery among Business Education Lecturers

Variables	ACC	ATT	SN	PBC	Mean	SD	Beta	R ²	F
ACC	1.00	0.58	0.02	0.47	3.97	1.03	-	0.58	8.01
ATT	0.58	1.00	0.31	0.72	3.86	1.03	0.53*	0.34	21.15
SN	0.02	0.31	1.00	0.38	3.91	0.95	-0.16	0.13	0.02
PBC	0.47	0.72	0.38	1.00	4.06	1.00	0.21*	0.22	11.30

*p<0.05

Discussion of Findings

The result research question one indicates a positive attitude of business education lecturers toward accepting accounting, marketing and office technology management software applications for instructions, the finding is supported by the finding of hypotheses one which revealed that attitude has significant influence on business education lecturers' acceptance of accounting, marketing and office technology management software applications for instructions. The finding is in line with Safiee et al. (2019) who reported that attitude has significant influence on the readiness to use AutoCAD software for instruction among educators of construction technology. Similarly, the finding is in agreement with that of Gilakjani et al. (2019) who reported a significant influence of attitude on usage of computer pronunciation software in teaching English pronunciation among English teachers. The finding also conforms with the finding of Dhakal (2018) who stated that teachers show a positive attitude toward using ICT tools in teaching Mathematics in higher institutions of learning. The finding also supported the findings of Abubakar (2021); Younes and Shalapy (2020); Adegbenro et al. (2019); Ursavas et al. (2019); Kao et al. (2018); Mena et al. (2018) and Dzikite et al. (2017) who reported a significant influence of attitude on ICT acceptance and use among teachers.

The result of research question two reveals that business education lecturers show a positive subjective norm toward accepting accounting, marketing and office technology management software applications for instructions, this finding is not supportive with the finding of hypotheses two which reveals that subjective norm has no significant influence on the acceptance of accounting, marketing and office technology management software applications for

instruction among business education lecturers. This finding was not supported by the finding of Younes and Shalapy (2020) who reported that subjective norm has significant effect on lecturers' behavioural intention to use e-learning in social work education. The finding also disagrees with that of Luhanya et al. (2017) who found out that subjective norm has significant effect on lecturers' behavioural intention to accept the integration of ICT in teaching and learning among educators of public teacher training colleges. The finding is not supporting that of Ursavas et al. (2015) who reported a significant influence of subjective norm on behavioural intention to use technology among teachers. The finding also disagrees with the findings of studies conducted by Ali et al. (2019); Ursavas et al. (2019); Mariga and Nduku (2013) and Salaf et al. (2012).

The result of research question three shows that business education lecturers show a positive behavioural control toward accepting accounting, marketing and office technology management software applications for instructions, the finding is supported by the finding of hypotheses three which revealed that PBC has significant influence on business education lecturers' acceptance of accounting, marketing and office technology management software applications for instructions. This finding was in agreement with that of Kao et al. (2018) who reported that PBC has significant influence on behavioural intention of teachers to accept Web-based professional development. The result also correlates with that of Salaf et al. (2012) who stated that PBC has strong influence on intention to use Web 2.0 technologies by preservice teachers. Similarly, the finding agrees with that of Smith (2015) who reported a positive behavioural control toward behavioural intention to use evidence-based critical thinking strategies among nurse educators.



The finding also confirms the finding of Luhanya et al. (2017) who reported a significant influence of PBC on lecturers' behavioural intention to accept the integration of ICT in teaching and learning among educators of public teacher training colleges.

The result emanated from research question four indicates that business education lecturers are ready to accept accounting, marketing and office technology management software applications for instructions, the finding conforms with that of hypotheses four which indicates that attitude, subjective norm and perceived behavioural control explained 58 percent of the variance in acceptance signifying that attitude, subjective norm and perceived behavioural control have combined significant influence on acceptance of accounting, marketing and office technology management software applications for instruction among business education lecturers. This finding was confirmed by the finding of Aisyah (2021) who reported that teachers are ready to accept ICT in teaching and learning activities. Also, the finding was in consonance with that of Hero (2020) who found that teachers accepted the principles and tenets of ICT integration in instructional delivery. Also, the finding is supportive to the that of Pham et al., (2020) who concluded that teachers have strong behavioural intention to accept ICT use in instructional delivery. Similarly, the finding concurs with that of Younes and Shalapy (2020) who found out that lecturers show a positive behavioural intention to use e-learning in social work education. Moreover, the finding agrees with the finding of Dyah (2019) who reported that lecturers indicated readiness to accept the implementation of new ICT-based learning in the future. On the contrary, the finding contradicts the finding of Obaydullah and Abdur-Rahim, (2019) who reported that primary school teachers in Bangladesh are not ready to accept ICTs for instructions.

Conclusion

Based on the findings of this study, it is therefore concluded that the acceptance of accounting, marketing, and office technology management software applications for instructions among business education lecturers will not only make them become up

to date in the usage of accounting, marketing, and office technology management software applications but will acquaint their students with the relevant knowledge and skills of using these software applications since they are the future accountants, marketers and office technology managers.

Recommendations

The study recommended the need for effective utilization of accounting, marketing and OTM software applications for instructional delivery by business education lecturers with the view to inculcate the competencies of these software applications to their students who are expected to effectively and efficiently utilize the software applications in their respective work environments after graduation. Also, there is need for further study to determine the competency training needs of business education lecturers with regard to the usage of accounting, marketing and OTM software applications for instructional delivery in order to prepare grounds for effective training and professional development of the lecturers.

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