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Digital Transformation in Accounting Education: Exploring the Influence of Lecturers' Behavioural Intentions and High-Context Culture

(Transformasi Digital dalam Pendidikan Perakaunan: Meneliti Pengaruh Niat Tingkah Laku Pensyarah dan Budaya Berkonteks Tinggi)

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ABSTRACT

In today's rapidly evolving digital landscape, accounting education is undergoing significant transformation. This study investigates the drivers behind Chinese accounting lecturers' behavioural intention to integrate digital teaching tools. Guided by Diffusion of Innovation and Social Cognitive theories, our objective was to examine factors including compatibility, relative advantage, observability, and self-efficacy, while accounting for China's distinctive high-context culture. We surveyed 317 lecturers from top-tier universities to capture their perceptions and intentions. The analysis reveals that compatibility and self-efficacy strongly influence lecturers' willingness to integrate digital technology, whereas relative advantage and observability do not exert a significant effect. Moreover, China's cultural norms amplify the impact of self-efficacy on behavioural intention towards digital technology. These findings underscore the need for tailored support and training that aligns with cultural values, ultimately enhancing teaching effectiveness. This study contributes originality by linking theoretical frameworks with cultural influences, ensuring that future accounting professionals are well-prepared for the dynamic digital era.

Keywords: Digital technology; accounting education; high-context culture; behavioural intention

ABSTRAK

Dalam landskap digital yang pesat berubah, pendidikan perakaunan mengalami transformasi signifikan. Kajian ini menyiasat pendorong penerimaan pensyarah perakaunan China terhadap alat pengajaran digital. Didorong oleh teori Difusi Inovasi dan Teori Kognitif Sosial, objektif kajian adalah mengkaji faktor seperti keserasian, kelebihan relatif, keterlihatan, dan keyakinan diri, sambil mengambil kira budaya konteks tinggi China. Kami meninjau 317 pensyarah dari universiti terkemuka untuk menangkap persepsi dan niat mereka. Analisis menunjukkan bahawa keserasian dan keyakinan diri mempunyai pengaruh kuat terhadap keinginan mengintegrasikan teknologi digital, manakala kelebihan relatif dan keterlihatan tidak memberi kesan signifikan. Selain itu, norma budaya kolektif China menguatkan impak keyakinan diri terhadap penerimaan teknologi. Penemuan ini menekankan keperluan sokongan dan latihan yang selari dengan nilai budaya untuk meningkatkan keberkesanan pengajaran. Kajian ini menyumbang keaslian dengan mengaitkan rangka kerja teori dengan pengaruh budaya, memastikan profesional perakaunan masa depan bersedia untuk era digital dinamik.

Kata kunci: teknologi digital; pendidikan perakaunan; pensyarah; niat tingkah laku

INTRODUCTION

Industry 4.0 has fundamentally reshaped the accounting profession, introducing advanced digital technologies—such as Big Data analytics, machine learning and cloud-based accounting information systems—that enhance financial analysis, forecasting and decision-making (Samsudin & Hanafiah 2024; Zhang et al. 2020). Despite this shift, many accounting graduates remain underprepared for a digitalised workplace (Joshua & Apuru 2024). The skill gap has significant implication for the accounting profession. Employers increasingly struggle to find graduates with the competencies needed to effectively use emerging technologies (Daff 2021). This disconnect between academic training and industry demands hinders graduates' employability and disrupts their transition into the workforce. A key factor contributing to this shortfall is the reluctance of lecturers to integrate digital tools into their teaching (Liu 2022). As the primary agents of curriculum delivery, lecturers' hesitation restricts students' exposure to practical digital applications, ultimately weakening their readiness for a technology-driven labour market (Kure et al. 2023).

Previous studies have highlighted the role of institutional support, professional development and general digital competence in driving technology adoption, yet few have considered how cultural context shapes lecturers'

behavioural intention—the most immediate predictor of actual use (Ajzen 1991; Davis 1989). In high-context cultures such as China, where implicit communication, hierarchical deference and risk aversion prevail, innovations may be suppressed by unspoken departmental norms and a preference for established practices (Huang et al. 2019). By contrast, low-context environments (for example, Australia, the UK and the US) tend to encourage uptake through clear, decentralised decision-making and visible demonstrations of benefit systems (Vila-Lopez et al. 2022). This gap highlights the need for an integrated theoretical framework, drawing on Diffusion of Innovation, Social Cognitive and National Culture theories, to comprehensively understand lecturers' behavioural intention to adopt digital technologies. Diffusion of Innovation attributes such as relative advantage, compatibility, and observability are more external and cognitive, reflecting perceptions about the innovation itself rather than one's own ability (Rogers 1995). While these perceptions may also be influenced by context, they are less dependent on internal confidence or personal agency—and thus less sensitive to the indirect communication and hierarchical constraints typical of high-context cultures (Greenhalgh et al. 2004). As mentioned, prior studies have examined how institutional and technological factors drive technology adoption, few have explored how cultural context moderates psychological factors like self-efficacy, especially in emerging economies (Yamo et al. 2022). By isolating this interaction, the current study offers a more nuanced view of how individual confidence interacts with cultural expectations, a dimension underexplored in the literature.

Moreover, previous research on educational technology often remains descriptive and general, rarely focusing on accounting lecturers or systematically examining cultural influences on behavioural intention (Huang et al. 2019; Tang et al. 2022). To address this gap, the present study aims to investigate how individual and cultural factors shape Chinese accounting lecturers' behavioural intention to integrate digital technologies, with the ultimate goal of informing higher-education policy and curriculum design so as to enhance teaching effectiveness and equip accounting graduates with the digital competencies required by today's workforce.

The findings have key implications for accounting firms and professional bodies aiming to bridge the digital skills gap. First, firms may need to strengthen partnerships with universities, support curriculum reform, and offer internships that expose students to real-world digital tools. Second, professional bodies should revise accreditation and continuing professional development frameworks to prioritise digital competencies and provide training resources for educators. By promoting digital adoption in accounting education, these organisations can help ensure graduates are better prepared to meet the demands of a technology-driven profession.

LITERATURE REVIEW AND HYPOTHESES

THE GROWTH OF DIGITAL TECHNOLOGY IN ACCOUNTING PRACTICE, THE ROLE OF GOVERNMENT AGENCIES AND PROFESSIONAL BODIES

With the emergence of Industry 4.0, the accounting profession is experiencing a significant digital transformation, driven by technologies such as Big Data and Machine Learning (Shamsudin & Khan 2025). These innovations are reshaping key functions such as financial analysis, forecasting, and decision-making. Consequently, modern accountants are expected to possess advanced digital competencies, including proficiency in accounting information systems and data analytics. Despite this shift, many accounting graduates continue to lack the necessary digital skills, in part due to lecturers' hesitation to integrate these technologies into their teaching (Liu 2022). This reluctance limits students' exposure to relevant tools, ultimately hindering their ability to meet industry demands and undermining their employability in an increasingly digitalised labour market.

Despite the clear need for these digital competencies, many accounting graduates still lack the digital skills required in today's job market. This gap in digital readiness highlights the importance of integrating technologies into accounting curricula to ensure students acquire the skills necessary for the digitalised accounting landscape.

Recognising this need, the Ministry of Education of the People's Republic of China introduced the 'Decade Development Plan for Educational Digitalisation (2011-2020)' to promote the integration of digital technology in higher education (Central Committee of the Communist Party of China & State Council 2010). The plan emphasised cultivating innovative talent and enhancing educational quality through digital transformation. The subsequent 14th Five-Year Development Plan (2021-2025) further stressed this integration, setting goals for advancing digital infrastructure, creating digital resources, and enhancing teachers' digital capacities (Central Committee of the Communist Party of China & State Council 2021). However, only 41% of the plan addresses building teachers' digital skills (Xiao 2023), which limits lecturers' confidence in using digital technology, reduces their self-efficacy, and negatively influence their behavioural intention to adopt these. Accordingly, lecturers' reluctance to integrate digital technologies impedes students' preparedness for the accounting profession's technological demands.

In line with this, the Chinese Institute of Certified Public Accountants (CICPA) has emphasised the need for greater integration of technology-related knowledge into the CPA competency guidelines and examination syllabus (CICPA 2023). CICPA has also prioritised training accounting professionals in information technology (IT) and digital skills as a key task for CPA associations. This initiative arises from CICPA's recognition that on-

the-job training in accounting software is inadequate for preparing graduates for the digital workplace. Consequently, CICPA has tasked universities with ensuring that graduates acquire digital skills before entering the workforce, underscoring higher education's critical role in bridging the digital skills gap. However, the success of this initiative relies heavily on lecturers, who are essential for delivering digital knowledge and integrating technology into their teaching practices (Čotar Konrad & Štemberger 2023). Without their willingness to adopt digital tools, universities will struggle to meet CICPA's expectations, leaving graduates unprepared for the demands of a digitalised accounting profession.

Although governmental directives and CICPA initiatives clearly commit to digital transformation, their effect on lecturers' behavioural intention to adopt digital technologies in China's high-context cultural environment remains inadequately explored. These strategies often concentrate on bolstering technical infrastructure while overlooking vital psychological and cultural drivers, such as lecturers' self-efficacy and the nuances of high-context communication, that fundamentally influence their willingness to integrate digital tools into their pedagogical practice (Al-kfairy et al. 2024). This neglect perpetuates lecturers' reluctance to incorporate digital technology into their teaching, which remains a significant barrier.

INTEGRATION DIGITALISATION IN ACCOUNTING EDUCATION

Universities offering accounting programs face a significant challenge in preparing graduates with the critical skills needed to meet the demands of today's job market and economy. This issue is not from a lack of awareness about the importance of digital skills in accounting practice or the necessity of integrating digital technology into the curriculum. Instead, the main challenge lies in the willingness of accounting lecturers to adopt these changes (Liu 2022). As a result, the gap between the digital skills employers expect and what students learn at universities is growing. This highlights the urgent need to understand why lecturers are reluctant to adopt digital tools and explore ways to bridge this gap effectively.

UNDERPINNING THEORIES AND HYPOTHESES

THE INNOVATION OF DIFFUSION THEORY (DIT)

Innovation Diffusion Theory (DIT), introduced by Rogers (1995), explains how new ideas spread within a social system through communication. DIT identifies five key attributes that influence adoption while in this study focuses on three attributes- relative advantage, compatibility, and observability-as they are most relevant to lecturers' behavioural intention to adopt digital technology (Rogers 1995). Complexity and trialability are excluded because the digital integration in China's accounting programs is still emerging, and trial-based evaluations are not yet standardised (Shu et al. 2021). Prior research confirms that omitting these two attributes does not compromise the comprehensiveness of the model and studies have successfully examined educators' behavioural intentions towards innovation adoption by concentrating solely on the three core attributes (Al Breiki et al. 2023). By restricting the model to factors directly relevant to the Chinese accounting education context, this approach maintains both methodological rigour and contextual appropriateness. Building on this DIT framework, the present study centres on lecturers' behavioural intention to adopt digital technologies in accounting education

In this study, behavioural intention refers to the degree to which individual accounting lecturers in China's higher education system are willing to adopt and use digital technologies in their teaching practices (Teo 2011). The term digital technologies encompass tools such as advanced data analytics, AI- and machine-learning applications, and cloud-based accounting platforms (Wang & Niu 2021). This study focuses on behavioural intention because it is a well-established predictor of actual technology adoption (Ajzen 1991). Understanding lecturers' intentions provides critical insight into how likely they are to integrate such technologies into the accounting curriculum, which is essential for informing policy and improving teaching effectiveness in a rapidly digitalising profession. Although prior research recognises the importance of integrating digital technologies in accounting programmes, many lecturers remain reluctant, not because of a lack of awareness but because adopting new tools imposes additional time and effort on already busy schedules. Identifying the factors that motivate or hinder their intention is, therefore, essential to supporting sustainable digitalisation in accounting education. With behavioural intention defined, we now turn to the first core attribute—relative advantage—and its influence on lecturers' intention.

Relative advantage refers to the perceived superiority of an innovation over existing methods (Rogers 1995). In this study, it refers to the extent to which lecturers believe digital technology can enhance teaching effectiveness and student outcomes. Research shows that relative advantage is a strong predictor of intention towards digital technology (Davis 1989; Venkatesh et al. 2003). In a high-context culture like China, John (2015) found that lecturers' belief in technology's ability to improve teaching outcomes significantly predicted their intention to adopt it. However, in contrast, Awe & Ertemel (2021) found no such effect in Gambia's micro-business sector, highlighting possible cultural differences. Nevertheless, the prevailing evidence suggests a positive relationship

within educational settings (Pinho et al. 2021; Samsudeen & Mohamed 2019). In line with this, this study proposes the following hypothesis:

H_1 There is a positive relationship between accounting lecturers' perceived relative advantage and their behavioural intention to integrate digital technology in teaching and learning.

Compatibility is the degree to which an innovation fits with an adopter's values, past experiences, and needs (Rogers 1995). In this study, it refers the extent to which lecturers perceive digital technologies as congruent with their existing values, prior experiences and professional needs. It plays a critical role in determining behavioural intention towards digital technologies in educational settings, where technology must align with teaching methods and institutional norms. Studies have shown that compatibility is a significant factor in lecturers' behavioural intention (John 2015). However, Ntemana & Olatokun (2012) found no significant effect on lecturers' attitudes toward their behavioural intention in information and communication technology (ICT). In line with this, Al Breiki et al. (2023) investigated science teachers' intention to adopt virtual reality and found that compatibility could not predict intention, indicating that compatibility's impact may vary across contexts. Despite this, most evidence supports a positive influence in higher education. In line with this, this study proposes the following hypothesis:

H_2 There is a positive relationship between accounting lecturers' perceived compatibility and their behavioural intention to integrate digital technology in teaching and learning.

Observability refers to how visible the results of an innovation are to others (Rogers 1995). In this study, it refers the extent to which lecturers can access digital technologies in real time, across contexts, and immediately perceive and communicate their instructional benefits. When lecturers witness colleagues successfully deploying digital technologies, their intention of adoption rises; cross-sector research consistently identifies observability as a key antecedent of technology adoption intention (Jeong et al. 2022). In education, Al-Rahmi et al. (2021) demonstrated that visible outcomes from using digital platforms like MOOCs drive behavioural intention towards adoption. Similarly, from a teacher's perspective, Parisot (1997) and Ntemana & Olatokun (2012) found observability to be a key motivator for integrating digital tools in classrooms. However, in other studies, observability has found no significant influence towards behavioural intention (Ahn & Park 2022; Moreau et al. 2001). Therefore, this study proposes the following hypothesis:

H_3 There is a positive relationship between accounting lecturers' perceived observability and their behavioural intention to integrate digital technology in teaching and learning.

SOCIAL COGNITIVE THEORY (SCT) AND NATIONAL CULTURE THEORY (NCT)

Self-efficacy, a core concept in Bandura's Social Cognitive Theory, refers to an individual's confidence in their ability to perform a specific task (Bandura 1997). It influences behaviour through its impact on motivation, persistence, and adaptability (Bandura 2002). In this study, self-efficacy refers to accounting lecturers' confidence in using digital technology in their teaching practices. Lecturers with stronger self-efficacy are more inclined to explore and integrate novel technologies, whereas those with lower self-efficacy may eschew them out of fear of failure or lack of confidence in their digital abilities. Thus, self-efficacy enhances the explanatory scope of Diffusion of Innovation Theory by highlighting how individual belief systems shape behavioural intention toward technology adoption.

In addition to individual confidence, previous research among Chinese accounting lecturers has identified several contextual drivers of digital-technology adoption (Liu 2022; Shu et al. 2021). Robust technical infrastructure and comprehensive training programmes significantly enhance perceived ease of use and perceived usefulness—key antecedents of adoption intention. Structured professional development activities—such as hands-on workshops and peer mentoring—further bolster lecturers' competence and willingness to integrate digital tools. Administrative support in the form of formal incentives, recognition for digital innovation and clear institutional policies also exerts a positive influence on intention. Moreover, in China's collectivist, high-context academic culture, social influence from respected colleagues and department heads functions as a powerful catalyst: their implicit or explicit endorsement reduces uncertainty and promotes conformity (Jost et al. 2008). Finally, reliable access to technical support and up-to-date digital learning materials has been shown to be a critical enabler of sustained technology use (Huang & Guo 2024).

Despite self-efficacy's importance, its impact on behavioural intention can vary significantly across cultural contexts, particularly in high-context cultures like China. Edward Hall's National Culture Theory (1976) characterises China as a high-context culture, where communication is implicit, relationship-based, and highly influenced by social norms and authority structures. Unlike low-context cultures, where decisions are often based on individual assessments of an innovation's relative advantage, high-context cultures emphasise social consensus,

institutional support, and compatibility with established practices. Consequently, a self-efficacious lecturer may still hesitate if they perceive a lack of subtle collegial signals or senior-level modelling endorsement (Kramer et al. 2017). By contrast, in low-context nations such as the United States, Australia and Japan, lecturers feel freer to act on personal confidence and perceived benefits (Vila-Lopez et al. 2022), resulting in a more direct self-efficacy–intention linkage.

In this study, high-context culture refers to a style of culture where much of the communication information is implicit, relying heavily on context, nonverbal cues, and shared cultural understanding to convey meaning (Hall 1976). Unlike Hofstede's dimensions, describe value orientations but do not directly address the communication mechanisms that underlie technology-use intention. He indicates that a society is collectivist, but not how social consensus and implicit endorsement actually shape individual behavioural intention (Hofstede 1997).

In high-context cultures, lecturers first look for tacit signals—collegial approval, unwritten norms and senior modelling—before even forming the intention to integrate digital technologies into their teaching (Carminati 2024). Hall's framework explains how these implicit cues amplify self-efficacy's influence on behavioural intention: when lecturers perceive a quiet consensus around new tools, their confidence translates into stronger intent, but its absence breeds hesitation (Zakour 2004). Unlike Hofstede's value-orientation dimension, Hall reveals the communication mechanisms that link personal belief to intention, thereby exposing the cultural and institutional barriers to digital adoption intention. These insights help to explain why, even with strong individual confidence, Chinese lecturers may still lack the intention to adopt digital tools.

Chinese lecturers' reluctance to integrate digital technology into teaching stems from deeply embedded cultural and institutional factors (Spiteri & Rundgren 2018), despite robust infrastructure, comprehensive training and formal incentives, China's hierarchical, state-driven higher-education system privileges social harmony and conformity over individual initiative (Huang et al. 2019). Even lecturers with high self-efficacy may hesitate to integrate digital technologies if they perceive that such actions conflict with institutional norms or lack institutional endorsement (Kramer et al. 2017). Conversely, in low-context cultures, self-efficacy has a more direct impact on behavioural intention, as individuals are more likely to adopt innovations based on personal initiative and perceived benefits. Thus, this study proposes the following hypothesis:

H_4 There is a positive relationship between accounting lecturers' self-efficacy and their behavioural intention to integrate digital technology in teaching and learning.

H_5 The relationship between accounting lecturers' self-efficacy and behavioural intention to integrate digital technology in teaching and learning is positively moderated by high-context culture.

THEORETICAL FRAMEWORK

Figure 1 presents the theoretical framework model linking relative advantage, compatibility, observability, self-efficacy, and high-context culture to the intention to integrate digital technology in teaching. It draws on Diffusion of Innovation and Social Cognitive theories to reflect direct relationships (H_1–H_4) and uses National Culture Theory to support the indirect effects (H_5).

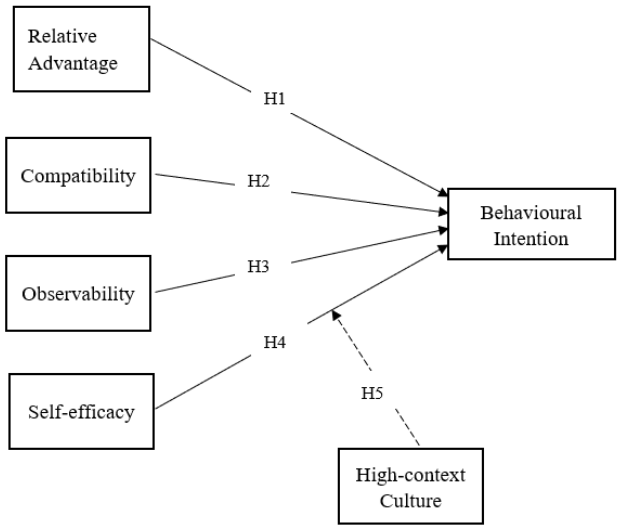

FIGURE 1. Theoretical framework
Source: Authors

METHODOLOGY

SAMPLING AND DATA COLLECTION

The study adopted a quantitative design, with survey questionnaires serving as the principal data-collection instrument. Data was collected from 104 Double First-Class universities that offer accounting degree in China. Among those 104 universities, which collectively employ approximately 2,032 lecturers. Double First-Class universities were chosen for this study because they represent the top tier of China's higher education system, offering the highest standards of teaching and research. They are exclusive public universities and receive significant government funding, which allows them to invest in the latest educational technologies and digital infrastructure. With this additional financial support, they have the resources to integrate advanced digital tools-like Big Data, AI, and machine learning-into their programs. However, this may not represent lecturers from lower-tier institutions. Future research could include lecturers from lower-tier institutions to enhance the generalisability of the findings across different universities.

Specifically, China comprises 34 province-level divisions—provinces, autonomous regions, municipalities and special administrative regions. This study is limited to provinces and direct-administered municipalities, which adhere to uniform central education policies. We exclude autonomous regions (e.g. Xinjiang, Tibet) and special administrative regions (Hong Kong, Macau) because their distinct cultural, legal and educational contexts might bias lecturers' views. This narrower focus yields more consistent, generalisable insights into lecturers' intentions.

Based on the determination of sample size by Krejcie and Morgan (1970), 324 accounting teachers were randomly selected using the stratified random sample technique. The population of accounting lecturers was first divided into two key strata: provinces and directly administered municipalities. Within each of the 22 provinces and 4 municipalities, a random selection of lecturers was made proportionally, based on the number of universities in each region. This method ensured that all geographic areas were fairly represented and that each participant had an equal and known chance of being selected within their stratum. (see Table 1).

TABLE 1. Population

Division	Name of province	Number of universities	Number of lecturers
Province (22)	Anhui	2	49
	Fujian	2	36
	Guangdong	5	114
	Gansu	1	25
	Guizhou	1	19
	Henan	2	32
	Hubei	6	166
	Hebei	2	22
	Hainan	1	37
	Heilongjiang	3	45
	Hunan	4	100
	Jilin	3	56
	Jiangsu	12	259
	Jiangxi	1	26
	Liaoning	2	24
	Qinghai	1	18
	Sichuan	6	98
	Shandong	5	114
	Shanxi	2	44
	Shaanxi	5	80
	Yunnan	1	22
	Zhejiang	2	45
Direct-administered municipalities (4)	Beijing	20	349
	Tianjin	3	57
	Shanghai	10	173
	Chongqing	2	22
Total		104	2032

Source: Authors

Data were gathered by verifying accounting programmes and lecturer information on the official websites of China's Double First-Class universities, emailing an online questionnaire directly to each lecturer, and asking them to forward it to colleagues for wider reach. To reduce response bias, the survey omitted personal identifiers, placed demographic questions (e.g. age, job role) at the end, and assured respondents of confidentiality. Table 2 shows that Harman's single-factor test accounted for just 24.41% of the variance, indicating negligible common method variance (Podsakoff et al. 2012).

TABLE 2. Harman single factor analysis test for managing CMV

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	16.11	24.41	24.41	16.11	24.41	24.41
2	5.903	8.944	33.353			
3	4.442	6.73	40.083			
4	3.548	5.376	45.459			
5	2.952	4.473	49.932			
6	2.745	4.159	54.091			
7	2.488	3.77	57.861			
8	2.225	3.371	61.231			
9	2.043	3.095	64.326			
10	1.603	2.429	66.755			
11	1.362	2.064	68.819			
12	0.874	1.324	70.143			
13	0.792	1.201	71.344			
14	0.736	1.115	72.459			
15	0.732	1.109	73.567			
16	0.721	1.093	74.66			
17	0.713	1.08	75.741			
18	0.657	0.995	76.736			
19	0.629	0.953	77.688			
20	0.596	0.902	78.591			
21	0.581	0.88	79.471			
22	0.55	0.834	80.304			
23	0.53	0.803	81.107			
24	0.517	0.783	81.89			
25	0.505	0.765	82.655			
26	0.486	0.736	83.392			
27	0.479	0.726	84.118			
28	0.474	0.719	84.837			
29	0.465	0.705	85.541			
30	0.443	0.671	86.213			
31	0.425	0.644	86.856			
32	0.413	0.625	87.482			
33	0.408	0.618	88.1			
34	0.399	0.604	88.704			
35	0.381	0.577	89.281			
36	0.373	0.565	89.847			
37	0.355	0.538	90.384			
38	0.344	0.521	90.906			
39	0.329	0.498	91.404			
40	0.328	0.497	91.901			
41	0.316	0.479	92.38			
42	0.303	0.459	92.839			
43	0.288	0.436	93.275			
44	0.287	0.435	93.71			
45	0.266	0.403	94.113			
46	0.257	0.389	94.502			
47	0.247	0.374	94.876			
48	0.243	0.368	95.244			
49	0.237	0.36	95.604			
50	0.232	0.352	95.956			
51	0.225	0.342	96.297			
52	0.214	0.324	96.621			
53	0.21	0.318	96.94			
54	0.208	0.316	97.255			
55	0.197	0.298	97.553			
56	0.186	0.282	97.835			
57	0.185	0.28	98.115			
58	0.174	0.263	98.378			
59	0.168	0.255	98.633			
60	0.159	0.241	98.874			
61	0.151	0.229	99.103			
62	0.142	0.215	99.318			
63	0.131	0.198	99.516			
64	0.117	0.177	99.693			
65	0.113	0.171	99.864			
66	0.09	0.136	100			

A questionnaire was initially created in English and subsequently translated into Chinese for distribution. In total, 500 questionnaires were distributed, and after excluding incomplete or invalid responses, 317 valid cases were included in the data analysis; this accounted for 63% valid response rate, estimated using Krejcie & Morgan (1970) sample size recommendation, consider it sufficient. The demographic details of respondents are presented in Table 3.

TABLE 3. Demographic profile

Questions	Frequency	Percentage (%)
1. What is your gender?		
Male	93	29.3%
Female	224	70.7%

2. What's your age?		
20-29	22	6.9%
30-39	152	47.9%
40-49	96	30.3%
50 and above	47	14.8%
3. What is your highest education background?		
Diploma	0	0%
Bachelor	26	8.2%
Master	141	44.5%
Doctoral	150	47.3%
4. What is your current position?		
Associate Lecturer	125	39.4%
Lecturer	115	36.3%
Associate professor	57	18%
5. How many years have you been in your current position?		
Less than 5 years	68	21.5%
5-10 years	137	43.2%
11-15 years	65	20.5%
16-20 years	17	5.4%
More than 20 years	30	9.5%

RESULTS

DESCRIPTIVE ANALYSIS

The results of descriptive analysis are shown in Table 4. RA has the highest score, 3.47; this suggests accounting lecturers perceive new technologies can bring more benefits than what they currently use.

TABLE 4. Descriptive statistics

Variable	No. of Items	Mean	Std. dev.
Relative Advantage (RA)	5	3.471293	1.084921
Compatibility (COM)	5	3.259937	1.094435
Observability (OBS)	5	3.417035	1.197186
Self-efficacy (SE)	6	3.233438	1.030056
High-context Culture (HC)	6	3.17613	1.218736
Behavioural Intention (BI)	5	3.069401	0.963632

MEASUREMENT MODEL ANALYSIS

Data were analysed in SmartPLS4 using PLS-SEM: the measurement model was first assessed via the PLS-SEM algorithm (Figure 2), and then the structural model was estimated through bootstrapping (Figure 3).

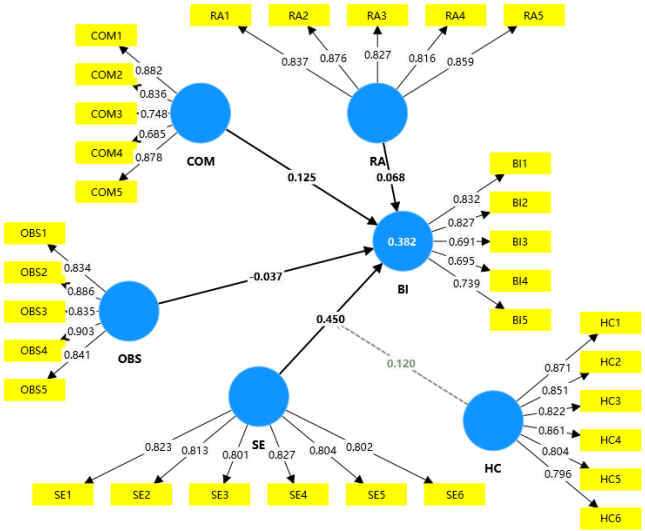

FIGURE 2. Measurement model

RELIABILITY AND CONVERGENT VALIDITY

Outer loadings measure indicator reliability and, following Hair et al. (2017), those between 0.40 and 0.70 should be scrutinised and only discarded if their removal raises average variance extracted (AVE) and composite reliability (CR). In this study, most indicators exceeded the 0.70 threshold; only a few items (BI3 = 0.691, BI4 = 0.695, and COM4 = 0.685) were marginally below. Loadings were retained as their removal did not improve AVE

or CR. All constructs demonstrated composite reliability above 0.70 and AVE values above 0.50, confirming internal consistency and convergent validity (Fornell & Larcker 1981). See Table 5.

TABLE 5. Reliability and convergent validity

Constructs	Items Measured	Factor Loadings	CR	AVE
Behavioural Intention	• Use digital technologies in accounting education	0.832	0.871	0.577
	• Continue using digital technologies in the future	0.827		
	• Apply digital technologies to more job responsibilities	0.691		
	• Use digital technologies in class activities	0.695		
	• Recommend digital technologies to colleagues	0.739		
Compatibility	• Fit with preferred teaching approach	0.882	0.904	0.655
	• Align with personal teaching style	0.836		
	• Integrate smoothly into the accounting curriculum	0.748		
	• Require minimal IT-infrastructure changes	0.685		
	• Suit today's digital business environment	0.878		
High-context Culture	• Prefer verbal/face-to-face communication	0.871	0.932	0.697
	• Rely on personal relationships for information	0.851		
	• Adapt to maintain harmony	0.822		
	• Decide based on intuition and experience	0.861		
	• Prefer informal/verbal over formal/written communication	0.804		
	• Believe informal messages are richer than formal documents	0.796		
Observability	• Be influenced by observed benefits	0.834	0.934	0.740
	• See others using digital technologies	0.886		
	• Have seen others use them before	0.835		
	• Notice differences integration brings	0.903		
	• Hear about positive effects	0.841		
Relative Advantage (RA)	• Improve the quality of my work	0.837	0.925	0.711
	• Enhance my teaching effectiveness	0.876		
	• Positively impact my institution	0.827		
	• Offer beneficial teaching activities	0.816		
	• Build students' digital skills	0.859		
Self-efficacy (SE)	•Feel confident teaching with technology	0.823	0.921	0.659
	• Feel confident selecting the right digital tools	0.813		
	• Feel confident using digital technologies	0.801		
	• Use digital technologies independently	0.827		
	• Use digital technologies after initial guidance	0.804		
	• Complete tasks with digital tools given enough time	0.802		

DISCRIMINANT VALIDITY

Discriminant validity was established: AVE square roots exceeded inter-construct correlations (Table 6; Fornell & Larcker 1981), and all HTMT ratios were below the 0.85 threshold (Table 7).

TABLE 6. Discriminant validity (Fornell & Larcker criterion 1981*)*

	BI	COM	HC	OBS	RA	SE
BI	0.759					
COM	0.323	0.809				
HC	0.411	0.302	0.835			
OBS	0.079	0.214	0.074	0.860		
RA	0.292	0.272	0.281	0.235	0.843	
SE	0.564	0.303	0.457	0.131	0.334	0.812

Note: BI-Behavioural Intention; RA- Relative Advantage; COM- Compatibility; OBS- Observability; SE-Self-efficacy; HC- High-context Culture.

TABLE 7. Discriminant validity (HTMT ratio)

	BI	COM	HC	OBS	RA	SE
BI						
COM	0.319					
HC	0.467	0.306				
OBS	0.087	0.22	0.075			
RA	0.33	0.28	0.309	0.26		
SE	0.65	0.296	0.497	0.137	0.369	
HC x SE	0.1	0.06	0.03	0.026	0.063	0.115

Note: BI-Behavioural Intention; RA- Relative Advantage; COM- Compatibility; OBS- Observability; SE-Self-efficacy; HC-High-context Culture.

MODEL FIT

Model fit was evaluated using the standardised root mean square residual (SRMR), with values below 0.10 indicating acceptable fit (Hu & Bentler 1998); the observed SRMR of 0.052 thus confirms a good fit and supports the validity of the measurement model.

STRUCTURAL MODEL ANALYSIS

Once the measurement model's reliability and validity were established, we specified the structural model to evaluate our hypotheses. To guard against common method variance inherent in single-source data, we applied a full-collinearity variance inflation factor (VIF) test. All VIF values (relative advantage 1.231, compatibility 1.208, observability 1.089, self-efficacy 1.4, high-context culture 1.336, high-context culture x self-efficacy 1.023) were less than 3.3, which means that there was no issue of a single source bias (Kock 2015).

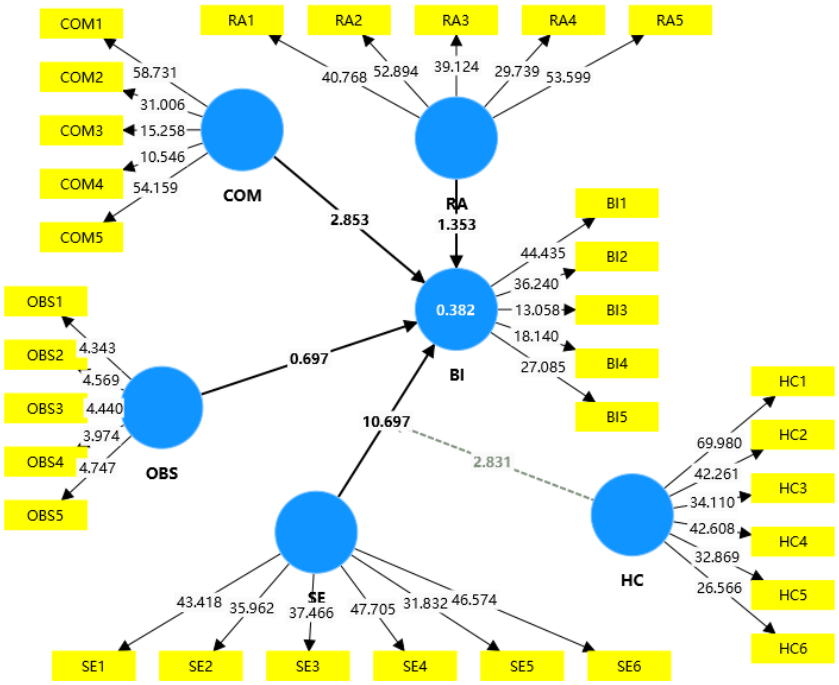

FIGURE 3. Structural model

Note: BI-Behavioural Intention; RA- Relative Advantage; COM- Compatibility; OBS- Observability; SE-Self-efficacy; HC- High-context Culture.

Table 8 displays the path coefficients (β) alongside their standard errors, t-statistics and p-values for both direct and mediated relationships. Indirect effects were tested using a bias-corrected percentile bootstrap approach with 5 000 samples, applying 97.5 % confidence intervals.

Table 8 shows that, despite a positive association, relative advantage does not significantly influence digital technology use intention (β = 0.068, t = 1.353, p = 0.176). Additionally, compatibility was found to be significantly and positively associated with behavioural intention (β = 0.125, t = 2.853, p = 0.004), supporting H_2. Surprisingly, observability is negatively associated with behavioural intention to use digital technology, but the negative association was not supported (β = -0.037, t = 0.697, p = 0.486). The results align with Al Breiki et al. (2023), where observability cannot predict science teachers' attitudes and behavioural intentions to use virtual reality applications in class. In H_4, the relationship between self-efficacy and behavioural intention (β = 0.450, t = 10.697, p < 0.001) was also highly significant. The last and fifth hypothesis was that high-context culture moderated the relationship between self-efficacy and lecturers' behavioural intention towards using digital technologies (β = 0.120, t = 2.831, p = 0.005).

TABLE 8. Hypothesis testing results

Hypothesis: Path	β	S.E.	t-value	p-value	BCI LL2.5%	BCI UL 97.5%	Decision
H_1: RA -> BI	0.068	0.05	1.353	0.176	-0.034	0.162	Unsupported
H_2:COM -> BI	0.125	0.044	2.853	0.004	0.044	0.213	Supported
H_3: OBS -> BI	-0.037	0.053	0.697	0.486	-0.145	0.071	Unsupported
H_4:SE -> BI	0.450	0.042	10.697	0.000	0.368	0.533	Supported
H_5: HC x SE -> BI	0.120	0.042	2.831	0.005	0.039	0.204	Supported

Note: BI-Behavioural Intention; RA- Relative Advantage; COM- Compatibility; OBS- Observability; SE-Self-efficacy; HC- High-context Culture.

MODERATING ROLE OF HIGH-CONTEXT CULTURE ON THE SELF-EFFICACY TOWARDS BEHAVIOURAL INTENTION

To test the moderating effect of high-context culture (H_5), we conducted a simple-slope analysis at ±1 SD of HCC (Aiken 1991) At high-context culture, self-efficacy had a significantly stronger effect on behavioural intention (β_high = 0.45, t = 4.32, p < .001) than at low high-context culture (β_low = 0.21, t = 2.11, p = .036), indicating

that implicit departmental norms and collegial cues amplify lecturers' confidence into a firm intention to use digital technologies as shown in Figure 4.

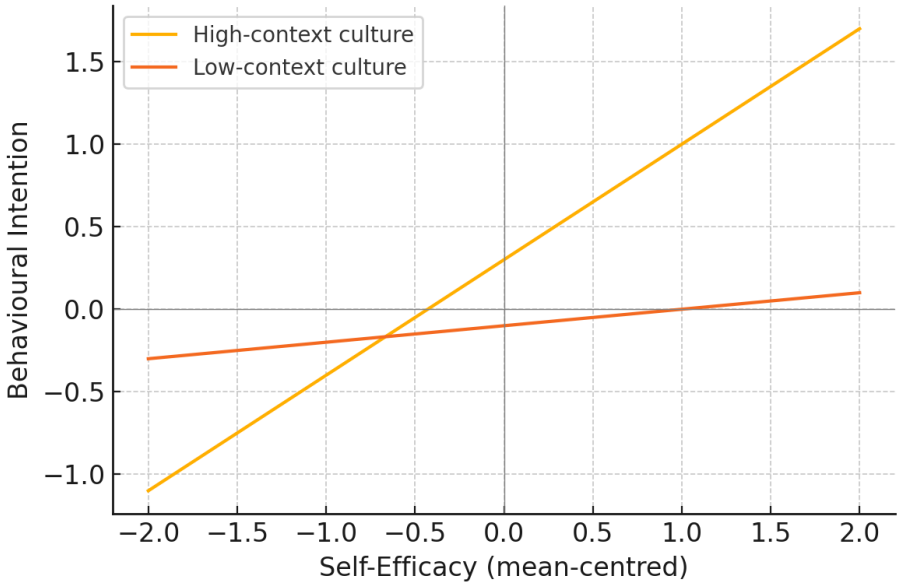

FIGURE 4. Simple slopes plot: moderation by high-context culture

This suggests that individuals in high-context cultures are more likely to see an increase in behavioural intention as their self-efficacy improves. This finding indicates that high-context culture plays a crucial role in lecturers' intention towards digital technologies. Therefore, for lecturers in high-context cultural environments, their confidence in using technology may be significantly influenced by social and cultural factors. This could include peer influences, collective norms, and the perceived social support for adopting digital tools. Therefore, initiatives to increase behavioural intention towards digital technology should not only focus on individual self-efficacy but also on creating a culturally supportive environment where shared understanding and social interactions play a central role.

DISCUSSION

Over the past decades, Rogers' Diffusion of Innovation Theory has served as the cornerstone of technology adoption research—informing adoption forecasting, guiding service and infrastructure planning, shaping business model development, and underpinning policy evaluation. However, the rapid evolution of technology, particularly in the context of Industry 4.0, raises concerns about the relevance of DIT's assumptions in today's complex digital landscape. Despite ongoing updates to the theory, critiques regarding its insufficient consideration of contextual factors have prompted the emergence of new research paradigms, including the cultural impact on technology adoption.

This study investigates the adoption of digital technology among accounting lecturers in China's high-context culture, focusing on key factors influencing their behavioural intentions. It draws on three core constructs from DIT and integrates self-efficacy from social cognitive theory while examining how high-context culture moderates these relationships. Notably, the study finds that relative advantage does not significantly affect lecturers' intentions, aligning with findings from Martins et al. (2004), Awe and Ertemel (2021), who observed minimal influence in other contexts. This suggests that in high-context cultures, compatibility with existing practices may be more critical than perceived advantages, as individuals prioritise technologies that integrate smoothly into their established routines.

The lack of significant impact from relative advantage contrasts with previous studies that identified it as a strong predictor of behavioural intention. This discrepancy may stem from lecturers' perceptions that digital technologies do not substantially enhance teaching quality or efficiency. In higher education, the evaluation of relative advantage typically emphasises teaching effectiveness rather than economic benefits, in contrast to fields like sustainable facilities management, where cost savings are a primary consideration (Lee & Kang 2013). Consequently, fostering compatibility with existing teaching methods emerges as a more effective strategy for promoting digital technology adoption among accounting lecturers.

Moreover, the study highlights the importance of self-efficacy in influencing behavioural intentions towards digital technology and that this effect is significantly amplified in high-context cultures. In particular, lecturers' confidence in selecting appropriate digital tools and in independently completing technology-enabled teaching

tasks had significantly larger effects on their intention to use these tools continuously and to recommend them to colleagues. This relationship is supported by researchers who assert that adopters' perceptions of their capabilities influence their confidence and intentions towards technology (Alamin et al. 2019; Kiili et al. 2016). These results underscore that, in high-context environments, relational norms and subtle departmental endorsements serve as critical validators of individual confidence, converting "I can do this" into "I will do this." This explains why self-efficacy emerged as the sole construct whose influence on behavioural intention depended on cultural context, whereas other innovation attributes (such as perceived advantages or visibility of peer use) did not exhibit similar interaction effects. This suggests that implicit social cues within Chinese accounting departments amplify the impact of self-efficacy on intention. In such contexts-where decisions are shaped by social norms, peer behaviour and institutional expectations-self-efficacy is further reinforced, particularly in competitive academic environments striving to enhance their digital standing (Qiang 2021). The findings indicate that universities should cultivate an organisational culture that values digital innovation and provide professional development opportunities to strengthen lecturers' self-efficacy, thereby promoting more successful digital integration (Teguh et al. 2022).

Interestingly, observability does not significantly influence lecturers' intentions to adopt digital technology. Although we measured observability with five items: such as 'I would be influenced by what I observed as the benefit of using digital technologies' and 'I have seen how others use digital technologies before using them' - our structural model showed no significant effect on behavioural intention. This may stem from the informal, low-visibility way peers experiment with new tools in Chinese accounting departments: in a high-context culture, demonstrations often occur quietly (e.g. one-on-one mentoring or behind-the-scenes trials) rather than in formal, public settings, so lecturers seldom perceive clear, observable use cases to imitate. Moreover, digital integration is still at a pilot stage, success stories remain fragmented and are not widely showcased, further limiting observability's influence (Shu et al. 2021). Future research should therefore incorporate structured, department-wide showcases or 'digital champions' presentations to make peer adoption more salient in high-context environments.

Without widespread implementation, lecturers have fewer opportunities to observe effective usage by peers, diminishing their perceived benefits (Chou et al. 2019). Strengthening industry connections and increasing exposure to digital innovations could enhance observability and, consequently, the willingness to adopt new technologies (Juniardi & Maha Putra 2024).

CONCLUSION AND IMPLICATIONS

This study examines the factors influencing accounting lecturers' intention to incorporate digital technology into China's higher education system. The results align with prior research, showing that compatibility and self-efficacy significantly shape lecturers' intention to adopt technology. To encourage integration, it is essential to enhance lecturers' perceptions of how well digital tools align with their teaching methods and to boost their confidence in using these tools effectively.

The study also highlights the role of high-context culture in moderating the relationship between self-efficacy and behavioural intention, with compatibility having a stronger influence in high-context cultures like China.

This study offers three key theoretical contributions. First, by embedding Bandura's notion of self-efficacy (1977) at the heart of Rogers' Diffusion of Innovation framework (1995), we show that belief in one's ability to use digital tools is not simply one of many antecedents, but the primary engine driving behavioural intention. Second, by introducing Hall's high-context dimension (1976) as a moderator further reveals that it is the subtleties of implicit communication-rather than broad value-orientations-that amplify this confidence-intention link in Chinese accounting departments. Finally, by intergrading Social Cognitive Theory and Diffusion of Innovation, reminding scholars that behavioural intention towards digital technologies arises not only from perceived attributes of an innovation but from culturally grounded convictions about personal capability.

Practically, in light of the finding that high-context culture amplifies the link between self-efficacy and lecturers' intention to use digital tools, universities should design incentive structures that both recognise individual confidence and leverage implicit social norms. For example, performance appraisal systems might explicitly reward digital-teaching innovations-such as integrating data-analytics dashboards or collaborative platforms—by including "digital educator" achievements in promotion criteria and by celebrating early adopters at informal departmental gatherings. Small "seed" grants or course-release time devoted to developing digital teaching materials can further reinforce lecturers' belief in their own capabilities while signalling institutional support. Indeed, Singapore's experience bears this out, with 15-20 per cent of schools being designated as Leading Experimentation and Development in ICT after achieving advanced IT use in at least one subject (Toh & Looi 2024).

LIMITATIONS AND FUTURE RESEARCH

This study has several limitations. First, sampling exclusively from China's Double First-Class universities may restrict the generalisability of our findings to other institutional contexts. Second, reliance on self-reported measures introduces the possibility of perceptual or social-desirability bias. Third, we did not explicitly account for contextual determinants—such as institutional support, technological infrastructure or policy environments—that may influence adoption. Finally, our emphasis on a high-context cultural framework may limit applicability in low-context settings where direct communication and individual autonomy predominate.

Future research could address these limitations by including a broader sample, using mixed methods for deeper insights, and considering external factors like government policies and professional development. Cross-cultural comparisons and exploring peer influence or industry collaboration could also provide valuable insights into technology adoption in universities.

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APPENDIX: ADAPTED SURVEY ITEMS

Behavioural intention:

No	Adapted statement	Original statement	Source
1	I intend to use digital technologies in accounting education.	I intend to use mobile learning in my academic life.	Alrajawy et al. 2018
2	I intend to use digital technologies continuously in accounting program in the future.	I intend to use mobile learning continuously in the future.	Alrajawy et al. 2018
3	I intend to use digital technologies for more of my job responsibilities.	I intend to use mobile learning for more of my lives/job responsibilities.	Alrajawy et al. 2018
4	I have the intention to use digital technologies to perform in classes.	I have the intention to perform mobile learning.	Alrajawy et al. 2018
5	I would recommend that others use digital technologies in accounting education.	I would recommend that others use mobile learning.	Alrajawy et al. 2018

Relative advantage:

No	Adapted statement	Original statement	Source
6	I think digital technologies can improve the quality of the work I do.	If I were to adopt Windows, the quality of my work would improve.	Karahanna et al. 1999
7	I think digital technologies would enhance my effectiveness in teaching.	If I were to adopt Windows, it would enhance my effectiveness on the job.	Karahanna et al. 1999
8	I think integrating digital technologies would have a positive impact in my school.	Virtual reality would have a positive impact in my school	Breiki et al. 2023
9	I think using teaching-related digital technologies activities is beneficial.	Using teaching-related virtual reality activities is beneficial.	Breiki et al. 2023
10	I think integrating digital technologies in teaching contributes to building students' digital capabilities.	OER contribute to building students' capabilities (Open educational resources).	Menzli et al. 2022

Compatibility

No	Adapted statement	Adapted statement	Source
11	I think digital technologies fit well with the way I like to teach.	Virtual reality fits well with the way I like to teach my lessons.	Breiki et al. 2023
12	I think digital technologies is compatible with my teaching style.	Virtual reality is compatible with my teaching style.	Breiki et al. 2023
13	I think digital technologies fits into the accounting curriculum.	Using virtual reality fits into the science curriculum.	Breiki et al. 2023
14	I think digital technologies does not require substantial modification in the existing IT infrastructure in my accounting program.	I think digital technologies does not require substantial modification in the existing IT infrastructure in my organisation.	Abu-Assi et al. 2014
15	I think digital technologies is compatible with today's digital business environment.	I think MBRS is compatible with today's digital business environment.	Abu-Assi et al. 2014

Observability

No	Adapted statement	Original statement	Source
16	I would be influenced by what I observed as the benefit of using digital technologies.	I was influenced by what I observed as the benefits of using ICTs.	Ntemana and Olatokun, 2012
17	I observed others using digital technologies and saw the advantages of doing it.	I observed others using ICTs and saw the advantages of doing so.	Ntemana and Olatokun, 2012
18	I have seen how others use digital technologies before using them.	I have seen how others use ICTs before using them.	Ntemana and Olatokun, 2012
19	I can see the differences that integrating digital technologies in accounting education brings.	I can see the differences that SFM implementation brings (sustainable facilities management).	Lee and Kang, 2013
20	I have heard the positive effect of digital technologies in accounting education.	I have heard the positive effects of sustainable management.	Lee and Kang, 2013

Self-efficacy

No	Adapted statement	Original statement	Source
21	I feel confident that I can successfully teach accounting relevant subject content with appropriate use of technology.	I feel confident that I can successfully teach relevant subject content with appropriate use of technology.	Lee and Lee, 2014
22	I feel confident about selecting appropriate digital technologies for instruction based on curriculum standards.	I feel confident about selecting appropriate technology for instruction based on curriculum standards.	Lee and Lee, 2014
23	I feel confident that I will be comfortable using digital technologies in my teaching.	I feel confident that I will be comfortable using technology in my teaching.	Lee and Lee, 2014
24	I could do my teaching tasks using digital technologies if no one is around to tell me what to do as I go.	I could complete my accounting tasks using the AIS if there was no one around to tell me what to do as I go.	Alamin et al. 2019
25	I could do my teaching task using digital technologies if someone showed me how to do it first.	I could complete my accounting tasks using the AIS if I could call someone for help if I got stuck.	Alamin et al. 2019
26	I could complete my teaching tasks using digital technology applications if I had enough time to finish the work for which the applications are provided.	I could complete my accounting tasks using the AIS if I had a lot of time to complete the job for which the software was provided.	Alamin et al. 2019

High-context Culture

No	Adapted statement	Original statement	Source
27	I prefer business communication that is usually done verbally and/or fact-to-face.	I prefer business communication that is usually done verbally and/or face-to-face.	Chen et al. 2020
28	I believe that personal relationships are the preferred sources of business information.	I believe that personal relationships are the preferred sources of business information.	Chen et al. 2020
29	I believe that people should adapt to the environment to maintain harmony rather than attempting to control it.	I believe that people should adapt to the environment to maintain harmony rather than attempting to control it.	Chen et al. 2020
30	I make business decisions mainly based on my intuition and experience.	I make business decisions mainly based on my intuition and experience.	Chen et al. 2020
31	I rely mainly on informal and verbal communication rather than written and formal communication for my decision making.	I rely mainly on informal and verbal communication rather than written and formal communication for my decision making.	Chen et al. 2020
32	I believe that formal messages or documents (e.g., spreadsheets, graphs, and reports) do not provide as rich information as informal communication does.	Encoded business data or messages (e.g. spreadsheets, graphs and reports) do not offer as rich information as informal communication does	Chen et al. 2020