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Research Article

Knowledge and Acceptance and Use of Technology in Accounting Students

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Abstract: The aim of this study is to examine student acceptance of accounting programs in this field using the Technology Acceptance Model (TAM)[1]. This study examines students' behavior using the observed ease of use, observed usability and system usage variables. The sample of this study includes 318 accounting students who use accounting programs in the State and Foundation universities in Istanbul, in their second and fourth years. The data collection method was done in a questionnaire taken from students. Reliability is one of the most important features of measurement tools designed to measure variables or latent structures. Without a reliable tool, research results cannot be relied on sufficiently, and if the research is repeated, the results may differ significantly from the initial stage. While reliability is not a sufficient condition for trust and confidence in the results of a measuring instrument, it is a necessary condition. For the use of information technology (4 items) and three components of dependent variables (qualitative characteristics of accounting information); Comparability of accounting quality information (3 items), reliability of accounting quality information (6 items), and reliability of accounting quality information (3 items) were set as a five-point Liquid scale (very high, high, somewhat low) and very little). Forensic (expert opinion) and face validity were used to evaluate the validity of the questionnaires. Since the Cronbach alpha coefficient obtained for the research variables was higher than 0.7, it showed the internal consistency of the items and confirmed the reliability of the questionnaires. Data analysis was performed by using inference test (two-way regression) using IBM SPSS software. The results showed; According to the standardized regression coefficient, the increase in the use of information technology per unit, the comparability of accounting information %56**,** The reliability of accounting information%24 and the relevance of accounting information%20 are increasing.

Keywords: Technology Acceptance Model, Observed Ease of Use, Observed Benefit, Accounting Software.

1. Introduction

In today's dynamic world, the growth of industries has led to rapid changes in various dimensions of industry and services. The need to respond to fast and complex calculations and the information needs of the business unit, and coordination with changes in the economic environment, led the accounting profession to use efficient software. The need for accounting information systems is understandable because decisions at the micro and macro levels of the country are based on financial reports provided by business and non-business units, and this information is also provided through accounting information systems.

Behavior change can be achieved by changing individual beliefs about the adoption of information systems technology from negative to positive. The user of the system is a person who, according to psychological theories, has his own behavior. The behavioral aspects in the application of information technology are one of the notable aspects; As the interaction between the user and the computer device is perceived as behavioral aspects rooted in the human as the user, it is affected by trends and interactions. The application of a system and information technology cannot be separated from behavioral aspects, and therefore the developed system must be user oriented. An accounting student should be able to apply accounting information technology with an understanding of progress and

[1] The technology acceptance model (TAM)

development, which makes the student more proficient in the job market, especially in the field of information technology. Accounting education of students should also be done in a way that prepares them to serve institutions now and in the future. Due to the increase in the number of accounting graduates at different levels of education, especially in postgraduate education, jobs commensurate with the level of education are needed in order to realize these abilities. Despite the accounting potential, many of these skills could not be realized in the workplace for various reasons and could not find a worthy place in the profession. An accounting graduate can work in various fields such as bank accounting, insurance accounting, financial accounting, industrial accounting, tax accounting, government accounting, independent auditor and internal auditor. Therefore, accounting students need to be familiar with Spreadsheet computers and software to be successful in the current era. For example, public accounting firms emphasize that new hires need to know how to use their software because it is the most effective and efficient tool in audit and accounting services. In addition to the fundamentals of accounting knowledge for students, the transformation of this knowledge into existing knowledge demonstrates the need for students to develop analytical and critical thinking skills, which include the use of specialized tools to prepare, analyze and report financial information. The importance of teaching students' skills appropriate to the needs of the accounting profession by education and academic centers and their success in entering the labor market and the lack of sufficient research creates an incentive for accounting students that computer programs and software may exist. Increasing their speed will lead to several consequences: first, the results of the research can extend the theoretical foundations of previous research on accounting education. They are graduates of this field in the labor market who can provide useful information to those who compile the university course titles and students in charge of education and accounting. Offer software.

Theoretical Framework

The increasing use of computers in daily life and the increasing development of computers in accounting and the creation of various accounting software that are increasingly obsolete in manual accounting have doubled the importance of using software in accounting. This shows which accounting students' value most in relation to software use, potentially as interns with an interest in the job market. If these issues are open to software designers, more efficient software will certainly be provided that is better suited to the opinions of its users. Table 1: With the increasing use of information systems such as financial software, the question has arisen to what extent these systems meet predetermined goals and meet the needs of their users. There are three problems with the application of computer-based information technology:

Table 1. There Are Three Problems with The Application of The Technology:

1) hardware;
2) software;
3) The human factor.

These three components interact with each other and are connected with an input-output medium according to their functions. Hardware is a tool used to process information. The software includes systems and applications used to process input that is information. The human factor is the most important component as a hardware and software developer as well as a system user and information transmitter and receiver. Taking human factor behavior into account requires a special attention to the application of information technology. (Sheen & Eddington, 2007), the idea states that technical factors, behavior, situation, and IT users should be considered before implementing IT. This is about the perception and opinion of system users. Experts attribute diversity to disagreements over the definition of information systems. (Davis, 1989) states that information technology (including accounting software) is easy to understand, while observable benefit is defined as the degree to which each individual believes that the use of a particular system improves his or her performance.

Research history

(Dixon & Collier, 1995) distinguishes between the surveillance of information systems and their operational handover in their research. In their research, they found that reporting and data collection are the most important components. (Sheen & Eddington, 2007) also argued that user behavior and employee development systems are necessary in the system. This is about the perception and opinion of system users. In this context, (Chegonian, Soltani, Nematbakhsh, 2012) identified four main categories of quality characteristics of information systems: timeliness, content, form, and cost. The four features above can be supplemented by considering the distribution of information (visibility). (Summerville, 2013). His research concludes that this feature is particularly important in companies that place special emphasis on management systems such as total quality management or 9000 series ISOs regarding quality assurance standards. (Collier and Dixon, 1995) evaluated information systems. (Dixon & Collier, 1995) stated that there is no agreement on the components of these systems and their evaluation criteria. As a result of interviews and exchanges with middle employees of the evaluation departments of 9 companies, another framework was presented for the evaluation of the quality of the information system. This framework provides a series of questions in the form of variables such as topicality, content accuracy, relevance, completeness, brevity, and form. (Albrecht & Sack[2], 2000) They also believe that the accounting education system is facing serious problems and that failure to solve these problems may lead to a decrease in this area. According to them, the most important of these problems are:

-The content of the accounting curriculum is often outdated, limited, or even irrelevant and not suited to the needs of the market,

- The accounting education system is based on rote and does not prepare students to face the complex business world they face after graduation; Therefore, the accounting education model is inefficient,

- Students with sufficient impact of new technologies in the business environment.

- The quality of the selection process for accounting students is rapidly falling; Because, according to the students, most of them do not know the accounting field exactly or chose this field just because the job position is suitable.

(El Adila, 2009) shows that the success of an information system is closely related to its ability to provide simple and understandable, relevant, reliable, timely, complete and flexible information. The results of his research are consistent with previous research on this topic. (Hector Pereira & Pippin, 2012) In an Australian case study, he examined the relationship between accounting software and the labor market to determine the benefit of academic software on student labor market productivity.

According to (Zandi and Al-Moor, 1993) accounting graduates should be trained to work in production environments. In his study, he tested people who worked in a profession and were also aware of the latest scientific material. To this end, their statistical populations included people who attended the last conferences of the Institute of Management Accountants at that time. Their findings show that professionals in the profession still use traditional management accounting methods and are slower to apply more advanced methods. (Jacobs, 2004) conducted a study examining the effects of the needs of people working in the business accounting profession on their teaching at South African universities. The results of this study showed that there is a different expectation gap between academics and professionals in management accounting education. He also concluded that the needs of people working in the profession, both in terms of scientific and individual skills and abilities, affect management accounting education in South Africa. It also provides a range of professional skills and competencies required for management accounting graduates, as well as a range of training sections that can be added to previous programs. (Wallace and Clariana, 2005) & QUOT; Facts Against Perceptions: Identifying Students' Computer Literacy Skills and Concepts and Need to Teach Technology & QUOT; a work titled. In this study, computer skills and computer knowledge of new students were examined by network tests. The result showed that the students' average scores were significantly lower than the mastery score. According to the results, it was seen that the students did not have the necessary computer knowledge and skills. (Vibovu, 2008) proved that the ease of use of observation affects the observation and understanding of usefulness. Therefore, if an accounting program is useful, one will be interested

[2] Albrecht and Sack

in using it. (Drew, 2012), in an interview with a group of accountants on how the global economy can undergo far-reaching changes to create more challenges and opportunities for the accounting profession in 2012, he points out that the potential to develop a range of chartered accountant services and skills will increase over the next decade. The research conducted by Adam et al., 1992) has shown that the usage intensity and interaction between users and the system can also indicate ease of use.

Research hypotheses

1. Visible convenience has a significant positive effect on the visible usefulness of accounting software.

2. Observable benefit has a significant positive effect on the propensity to use accounting software.

3. Visible ease of use has a significant positive effect on the tendency to use accounting software.

4. The propensity to use has a significant positive effect on the behavioral intention to use accounting software.

5. Observable benefit has a significant positive effect on the behavioral purpose of using accounting software.

6. Behavioral intended use has a significant positive effect on the actual systemic use of accounting software.

7. There is a meaningful relationship between the education of students and accounting software.

8. There is an important relationship between software and the accounting and auditing profession, the labor market.

Research methodology

This research is a descriptive research in terms of data collection method. Due to the lack of public data for indexing as a variable, the Survey method is mostly used in financial accounting in the field of management accounting. Due to personal perceptions, survey data is more than research that contains data. Public and objective access grabs the attention of readers. Therefore, similar to field research, this research is also a very important point in organizing animation and should be reasonably reliable. Readers are enticed that the questionnaire is well designed and implemented and has valid results to explain the research question. Among the studies conducted are Dilman Studies (1999, 1978) (Fuller, 2009) and (Vander Stead et al., 2005) Useful Guidelines for Highlights For a researcher in the design and implementation of a detailed questionnaire, this article examines them in eight hypotheses.

The main tool for data collection is a survey (https://forms.gle/qKWChiBvbNT3hZah9). The statistical universe of this study is the accounting students of public and private universities in Istanbul. The sampling method used is the multi-stage cluster sampling method. It is a probabilistic sampling method in which the main cluster is determined first. In this study, there was a second group consisting of accounting students from public and private universities in Istanbul, the first cluster (approximately 159 students) and the fourth-year accounting students, and later (159 people). Students studying in this population should be able to use accounting software. Thus, 159 of the total accounting student population of 318 universities are studying in the last year of accounting, 265 of them were used in accounting software, whose numbers were calculated according to the sample size formula using the Cronbach alpha reliability level test, according to a pre-test based on the ability to work with software. 318 people were used as a sample. It should not be forgotten that working with accounting software is not given in the undergraduate course and the students who are studying have learned to work with software in special classes outside the university. All internal and external variables were measured using a 5-point Likert scale in which the lowest score (score 1) showed disagreement and the highest score (score 5) showed the exact agreement with the statements in question. These variables are known as resource or independent variables that cannot be predicted by other variables in the model.

2. Data analysis method

To analyze the data in this study, descriptive statistical method is used to explain the information about the characteristics of the statistical community members. Statistical methods are used to measure

the relationship between variables and test hypotheses using ANOVA test, Cronbach alpha coefficient test and SPSS software.

2.1. Descriptive statistics of the study

Table 2. Descriptive statistics of demographic variables

Suggestions	Components	frequency Percent	frequency
Responding group	318	265	0.87
Distribution of public universities	159	136	0.85
Private university distribution	159	123	0.68
Second year attendees	160	131	0.79
Fourth year attendees	158	156	0.98
Accounting software users	265	235	0.88
Don't use accounting software	53	50	0.97

3. Technology acceptance model

Numerous models have been designed to analyze and understand the factors affecting the adoption of computer technology use; this can refer to Davis's theory of reasoning functions and his TAM model. This model is simple and easy to use and is one of the most widely used models in IT research (Igbaria et al., 1997); (Adam et al., 1992). The TAM model is derived from the argumentative performance theory model developed by (Fishbin & Ajzen, 1980), and its main premise is that a person's reactions, observations, and perceptions of something determine their tendencies and behaviors. This theory models individual behavior as a function of objective behavior. The purpose of the behavior is determined by the inclinations and tendencies of these behaviors, and therefore it can be understood that the reactions and perceptions of IT users influence their willingness to accept use. This model breaks down each user's desire factor into two variables, usefulness and ease of use. In practice, this model proves that many information technology users have an idea about the behavioral aspect of the information technology user that they can easily acquire and adapt information technology to their needs (Igbaria et al., 1997). Both FULL model variables - utility and ease of use - can define aspects of user behavior (Davis, 1989).

The TAM model may explain that it is very important for users to perceive and observe their willingness to accept the use of information technology. This model clearly states that adoption of information technology use is influenced by its usefulness and ease of use. Usability and ease of use have many decisive roles that have been tested in practice (Chao, 2001).

3.1. Visible ease of use and desire to use.

Visible ease of use is also the belief in the decision-making process. If you are sure that accounting software is easy to use, you will want to use it, but will not want to use it if you think that accounting software is not easy to use. Usage tendency is defined by (Davis, 1989) as a negative or positive feeling that a person has towards the information technology to be used. (Davis, 1989) defines ease of use as the degree to which a system believes or believes it is free to use.

3.2. Visible usefulness and desire to use.

Visible utility is also a belief in the decision-making process. (Davis, 1989) showed that observable utility is the most important and important variable in influencing desire. Behavioral intended use is defined as the willingness of a person to perform certain behaviors using a particular system.

3.3. Willingness to use and behavioral intention

As stated, tendency to use has been defined by (Davis, 1989) as a positive or negative individual feeling of using information technology to achieve desired behavior. Behavioral intention was defined as an individual's interest in performing a certain behavior using a certain system.

3.4. Behavioral purpose to use and actually use the system:

Behavioral purpose for use is a person's interest in doing something and making it a reality. Behavior is a practice performed by an individual. Behavior in the use of information technology systems is the actual use of information technology. (Vibovu, 2008) showed that the desire to use technology has a significant positive effect on actual technology use. (Nellville-Waha Rahap, 2009) also demonstrated that behavioral intention for use has a significant positive effect on actual system use.

4. Internal structures

All of these internal variables are factors that can be predicted by one or more constructs. While internal structures can only be causally associated with internal structures, internal structures can predict one or more other internal structures. In this study, internal structures; observable usability, willingness to use, behavioral intention to use, and actual use of the system.

5. Model fit test results

Model fit test was used to determine whether the research model is valid and reliable. Based on Table (3): Model fit test results are recorded below:

Table 3. Model fit test results**:**

Statistical indicators / Variables	Average	Standard deviation	At least	Maximum	*Number*
Using Accounting Software	159	5,00	1,72	0,64	3,57
Accounting Programs	59	5,00	1,56	0,67	3,49
Accounting Education	50	5,00	2,07	0,67	3,76
Accounting Activities	50	5,00	2,12	0,62	3,79

5.1. Model fit test results

A) Test hypotheses 1 through 8:

In the humanities and social sciences, the analysis of research data is done according to a process that has a clear and uniform general form in which various statistical analysis methods have been introduced until now. Meanwhile, structural equation modeling, introduced in the late 1960s, provided

researchers with a tool to study the relationships between various variables in a model. The power of this technique in the development of theories has led to its widespread application in various sciences such as marketing, human resource management, strategic management and information systems. One of the main reasons' researchers use SEM so much is the ability to test theories in the form of equations between variables. Another reason to consider measurement error with this method is that it allows the researcher to analyze the data by reporting the measurement error. Traditional models in structural equation modeling (SEM) actually consist of two parts. A measurement model that examines how latent variables are explained by corresponding explicit variables (questions) and a structural model that shows how latent variables relate to each other. There are many advantages to using structural equation modeling, the most important of which are:

A) Predicting Multiple Relationships, B) Ability to Measure Hidden Variables (Unobserved Concepts), C) Calculate Measurement Error, D) Ability to Examine Linear Effect, E) Test Pseudo and Unreal Relations.

Research hypotheses Hypotheses 1 to 8 have been tested with structural equation models. To determine whether there is a significant relationship between variables, the value of the t-test should be higher than the value of the (ANOVA) and Tukey test at a given level, depending on the sample size and significance. The sample size in this study was 159 people in the second year and 159 people during the year, so the 5% significance level was used. To establish a meaningful relationship between variables, the result of the t-test must be greater than the value of the t-chart at the 5% level, i.e., 1.960%. Coefficient test was used to examine the correlation between the variables in the hypotheses. Structural equations for testing hypotheses:

- $PU = \gamma 11 PEOU + \zeta 1$
- $ATU = \gamma 21 PEOU + \beta 21 PU + \zeta 2$
- $BITU = \beta 32 ATU + \beta 31 PU + \zeta 3$
- $ASU = \beta 43 BITU + \zeta 4$

$PU = Görünür\ yardımcı\ program$

$PEOU = Görünür\ kullanım\ kolaylığı$

$ATU = kullanma\ isteği$

$BITU = Kullanım\ için\ davranışsal\ niyet$

$ASU = Sistemin\ gerçek\ kullanımı$

$\xi = gizli\ harici\ değişkenler\ (bağımsız\ değişkenler)$

$\eta = gizli\ dahili\ değişkenler\ (bağımlı\ değişkenler)$

$\gamma = dış\ değişkenler\ ile\ iç\ değişkenler\ arasındaki\ doğrudan\ ilişki.$

$\beta = iç\ değişkenler\ üzerindeki\ iç\ değişkenler\ arasındaki\ doğrudan\ ilişki.$

$\zeta = Dahili\ değişkenlere\ göre\ harici\ veya\ dahili\ değişkenler\ arasındaki\ denklemdeki\ hata$

5.2. Model fit test results

The most basic assumption in multivariate analysis is the assumption of normality, which is a kind of data distribution on a single metric variable in producing the normal distribution. If the normality hypothesis is not met and the deviation from normality is high, none of the test results will be valid because the t-test etc. All of their calculations are based on normal data assumption.

Descriptive statistics:

Table 4 discusses foundation and government descriptive statistics and accounting software that 318-sample people can and actually use. This display includes absolute frequency, relative frequency, mean, mode, and median.

Table 4. Descriptive statistics regarding foundation and state:

Middle	Fashion	Average	Relative frequency	Absolute frequency	Foundation and state
0/17	0/08	0/13	2,5500	2,7241	159
			2,6190	2,8904	159
			3,1017	3,1017	318

As can be seen in Table 4, of the 318 sample owners, 159 are state universities and 159 are private universities. In other words, 29.1% of the total sample is male and 70.9% is female. The average of these people was 1.7092, the fashion index was 0.08 and the middle index was 0.13.

5.3. Inferential statistics

It is necessary to explain that we use the t-test and the Pearson correlation coefficient to test the hypotheses 1 through 8. In the t-test, the importance of the relationship between two variables, that is, the question of whether the relationship between the two variables in the hypothesis is significantly (statistically) related is examined. To be answered; And to the question of whether the two variables in the hypothesis are correlated, the Pearson correlation coefficient? To be answered.

Hypothesis 1:

Visible ease does not have a significant positive effect on observable usefulness.: H0

Visible convenience has a significant positive effect on observable benefit.: H1

Table 5. T-test results of the first hypothesis and Pearson correlation:

Pearson's error rate	Correlation coefficient Pearson	T-Error rate	Degree of freedom	T amount	Average deviation	Standard deviation	Average
0.0004	0.238	0.000	159	-9.423	0.32967	3.91463	-3.10638

As can be seen in Table 5, considering the significance level (error rate) of the t-test is less than 0.000 and 0.05, Hypothesis No. It can be concluded that 1 has an easily observable significant relationship between the two variables. There is a visible utility. In other words, the relationship between these two variables is not random and is significant. Also, the value of t equal to -9.423 obtained in the above figure is greater than the t in the figure which is 1/980, and because the resulting t is greater than or equal to the t of the plot, it means that the resulting t value is significant. Hence, it can be concluded that Hypothesis 1 has been proven using these two tests or H0 is rejected and the opposite assumption is accepted. That is, observable ease has a significant positive effect on observable usability.

Hypothesis 2:

Visible simplicity does not have a significant positive effect on propensity to use software: H0

Visible simplicity [USER2] has a significant positive impact on software trend: H1

Table 6. T-test results of the second hypothesis and Pearson correlation:

Pearson's error rate	Correlation coefficient Pearson	T-Error rate	Degree of freedom	T amount	Average deviation	Standard deviation	Average
0.332	0.082	0.000	159	13.18	0.27730	3.29276	3.82979

As can be seen in Table 6, considering the significance level (error rate) of the t-test, it can be concluded that there is an easily observable significant relationship between the two variables of Hypothesis 2 since it is less than 0.000 and 0.05. There is a tendency to use software. In other words, the relationship between these two variables is not random and is significant. Also, the value of t equal to -20.832 obtained in the above figure is greater than the t in the figure, which is 1.96, and because the resulting t is greater than or equal to the t of the plot, it means that the resulting t-value is significant. Hence, it can be concluded that Hypothesis 2 has been proven using these two tests or rejected H0, i.e., apparent convenience, has a significant positive effect on the propensity to use software.

Hypothesis 3:

Observable usability has no significant positive effect on software propensity: H0

Observable utility [USER3] has a significant positive effect on software usage trend: H1

Table 7. T test results of the third hypothesis and Pearson correlation:

Pearson's error rate	Correlation coefficient Pearson	T-Error rate	Degree of freedom	T amount	Average deviation	Standard deviation	Average
0.332	0.238	0.000	159	13.18	0.27730	3.29276	3.82979

As seen in Table 7, considering the significance level (error rate) of the t-test, it can be concluded that there is a significant relationship between the two variables of Hypothesis 3, which are observable usefulness and willingness to use, since it is less than 0.000 and 0.05. There is software. In other words, the relationship between these two variables is not random and is significant. Also, T equal to -13.811 obtained in the above figure is greater than T which is 1/96 in the figure, and because the resulting T is greater than or equal to T, it means that the value of T obtained is significant. Therefore, it can be concluded that Hypothesis 3 is not verified using these two tests; Or, H0 is not rejected, ie the apparent utility does not have a significant positive effect on the desire to use the software. Of course, it should not be forgotten that there is a significant relationship between the two variables according to the t-test; But there is no solidarity. Therefore, this hypothesis is rejected and cannot be accepted.

Hypothesis 4:

H0 Visible usability does not have a significant positive impact on behavioral purpose in software use:

Visible utility has a significant positive effect on behavioral [USER4] behavior in software usage: H1

Table 8. Results of the t-test and Pearson correlation of the fourth hypothesis:

Pearson's error rate	Correlation coefficient Pearson	T-Error rate	Degree of freedom	T amount	Average deviation	Standard deviation	Average
0.227	0.102	0.000	159	11.381	0.2634	3.12700	2.97872

As can be seen in Table 8, considering the significance level (error rate) of the t-test, it can be concluded that there is a significant relationship between the two variables such as observable usefulness and behavioral intention in Hypothesis 4, since it is less than 0.000 and 0.05. The software is in use. In other words, the relationship between these two variables is not random and is significant. Also, the value of T equal to 113,318 obtained in the above figure is greater than T in the figure which is 1/960, and since the resulting T is greater than or equal to T in the figure, it means that the value of T obtained

is significant. Therefore, it can be concluded that Hypothesis 4 is not proven using these two tests; Or, H0 is not rejected, meaning the visible utility has no significant positive impact on the behavioral purpose of using the software. Of course, it should not be forgotten that there is a significant relationship between the two variables according to the t-test; However, there is no correlation and since the hypotheses highlight a significant positive effect (presence of correlation); Therefore, this hypothesis is rejected and cannot be accepted.

Hypothesis 5:

Willingness to use has no significant positive effect on behavioral intention to use software: H0

Willingness to use has a significant positive effect on the behavioral purpose in software use [USER5]: H1

Table 9. T-test results of the fifth hypothesis and Pearson correlation:

Pearson's error rate	Correlation coefficient Pearson	T-Error rate	Degree of freedom	T amount	Average deviation	Standard deviation	Average
0.659	-0.037	0.000	159	23.651	0.28787	3.21826	6.80851

As seen in Table 9, when the significance level (error rate) of the t-test is considered, it can be concluded that there is a significant relationship between the two variables of Hypothesis 5, which tend to use software, and behavioral intention. There is software use. In other words, the relationship between these two variables is not random and is significant. Also, the obtained t in the above figure, which is equal to 235,651, is greater than the 1/960 t in the plot, because if the resulting t is greater than or equal to the t of the plot, it means that the resulting t value is significant. It can therefore be concluded that Hypothesis 5 is not proven using these two tests; Or H0 is not rejected and the opposite assumption is not accepted. In other words, the desire to use software does not have a significant positive effect on behavioral intention in software use. Of course, it should not be forgotten that there is a significant relationship between the two variables according to the t-test; However, there is no correlation and since the hypotheses highlight a significant positive effect (presence of correlation); Therefore, this hypothesis is rejected and cannot be accepted.

Hypothesis 6:

The behavioral purpose of use does not have a significant positive effect on the actual use of the software: H0

The behavioral intended use has a significant positive effect on the actual use of the software [USER6]: H1

Table 10. T test results and Pearson correlation Sixth hypothesis:

Pearson's error rate	Correlation coefficient Pearson	T-Error rate	Degree of freedom	T amount	Average deviation	Standard deviation	Average
0.004	0.028	0.003	159	3.042	0.2585	2.95871	0.78626

As seen in Table 10, when the significance level (error rate) of the t-test lower than 0.003 and 0.05 is considered, it can be concluded that there is a significant relationship between the two variables of Hypothesis 6, which are behavioral goals for software use, and actual use. . There is software. In other words, the relationship between these two variables is not random and is significant. Also, the value of t equal to 3.042 obtained in the above figure is greater than t in the figure which is 1/960, and because the resulting t is greater than or equal to t in the figure, it means that the resulting t value is significant. Hence, Hypothesis No. It can be concluded that 6 has been proven using these two tests; Or H0 is

rejected and the opposite assumption is accepted. That is, the behavioral goal of using the software has a significant positive effect on the actual use of the software.

Hypothesis 7:

There is no significant and positive relationship between the education of students and accounting software: H0

There is a meaningful and positive relationship between students' education and accounting software: H1

Table 11. T test results and Pearson correlation seventh hypothesis:

Pearson's error rate	Correlation coefficient Pearson	T-Error rate	Degree of freedom	T amount	Average deviation	Standard deviation	Average
0.004	0.028	0.003	159	3.042	0.2585	2.95871	0.78626

As seen in Table 11, when the significance level (error rate) of the t-test lower than 0.002 and 0.05 is considered, it can be concluded that there is a significant relationship between the two variables of Hypothesis 6, which are behavioral goals for software use, and actual use. There is software. In other words, the relationship between these two variables is not random and is significant. Also, the value of t equal to 3.0423 obtained in the above figure is greater than t in the figure which is 1/960, and because the resulting t is greater than or equal to t in the figure, it means that the resulting t value is significant. Hence, Hypothesis No. It can be concluded that 6 has been proven using these two tests; Or H0 is rejected and the opposite assumption is accepted. That is, the behavioral goal of using the software has a significant positive effect on the actual use of the software.

Hypothesis 8:

There is no significant relationship between software and the accounting and auditing profession, the labor market.

There is an important relationship between software and the accounting and auditing profession, the labor market.

Table 12. T test results and Pearson correlation eighth hypothesis:

Pearson's error rate	Correlation coefficient Pearson	T-Error rate	Degree of freedom	T amount	Average deviation	Standard deviation	Average
0.036	0.105	0.0015	**159**	3.1256	0.3589	3.2564	0.6542

As seen in Table 12, considering the significance level (error rate) of the t-test lower than 0.0015 and 0.05, Hypothesis 6 shows that there is a significant relationship between the two variables of Hypothesis 6, which are behavioral goals for software use, and actual use. can be concluded. There is software. In other words, the relationship between these two variables is not random and is significant. Also, the value of t equal to 3.1256 obtained in the above figure is greater than t in the figure which is 1/960, and because the resulting t is greater than or equal to t in the figure, it means that the resulting t value is significant. Hence, Hypothesis No. It can be concluded that 6 has been proven using these two tests; Or H0 is rejected and the opposite assumption is accepted. That is, the behavioral goal of using the software has a significant positive effect on the actual use of the software.

6. Conclusion

According to the results obtained from the data obtained from the survey, which is the basic tool in data collection; Observable ease of use has been found to have a significant positive effect on the observable utility of accounting software, which confirms Hypothesis 1. This shows that if accounting software were easier, students would think it could improve their performance effectively and efficiently. In other words, accounting software was more useful. Visible simplicity has a significant positive effect on the propensity to use software that validates Hypothesis 2. This means that the student is more inclined to use the software if there is a noticeable ease in using the software. Observable utility has a significant positive effect on propensity to use software and hypothesis 3 is rejected. In this hypothesis, it should be kept in mind that there is a significant relationship between the two variables based on the t test, but the correlation coefficient of these two variables is not significant and this hypothesis is rejected because the basis of the hypothesis is a significant positive effect. This shows that students' perceptions and observations of the usefulness of accounting software do not have a positive effect on their willingness to use accounting software. Accounting students felt that they could use accounting software and that would be beneficial for them. Of course, they weren't interested in using accounting software regularly. Observable utility has a significant positive effect on behavioral intention in software use and hypothesis 4 is rejected. This shows that students' perceptions and observations of the usefulness of accounting software do not have a positive effect on behavioral intentions when using accounting software. Perhaps this reflects the fact that the apparent convenience of the software is more important to the students studied than the apparent usefulness of the software. Willingness to use has a significant positive effect on behavioral intention in use, and hypothesis 5 is rejected. In this hypothesis, it should be kept in mind that there is a significant relationship between the two variables based on the t test, but the correlation coefficient of these two variables is not significant and this hypothesis is rejected because the basis of the hypothesis is a significant positive effect. Accounting students are dissatisfied and bored with the look of their accounting software. Students did not tend to use accounting software. Therefore, they were not inclined to continue using them regularly. The behavioral purpose of use has a significant positive impact on the actual use of the software. Hypothesis 6 is approved and Hypothesis 7 and 8 are completely rejected. The increasing impact of new technologies in various academic disciplines, including accounting. This is evident from the fact that, based on the questionnaire distributed among students in this field, most of them have a basic acquaintance with this introductory acquaintance with the software discussed in this research, and even with business complexity and time-consuming financial calculations. It has also spread to experienced accountants and auditors, manually.

Like all studies in this field, this research has some limitations:

This research, like other descriptive studies, has time and space limitations. Therefore, we must be careful when generalizing the result to other tenses and other statistical communities.

Accounting research is often part of post-event research and therefore it was not possible to be present at the moment the variables arose; However, it must be said that full control of variables is not possible in any research, even experimental science research.

There were limitations common to all surveys conducted using the survey collection method. For example: Not understanding the meaning of the problem, not returning all the questionnaires distributed, the possibility of presenting a wrong image by the people asked and ....

7. Recommendations for the future

Therefore, the following recommendations are made based on the results obtained:

Including more efficient and practical courses for teaching general accounting software in the education system, especially in university education, related to transformation and accounting field.

To help accounting students become more aware that they are not satisfied with university courses and to try to learn more outside the educational environment by focusing on new sciences.

Unfortunately, instead of in-service courses, seminars and meetings that do not have objective results, they help to increase the working knowledge of the employees in this field and up-to-date trainings are given practically and practically.

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