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Research Article

Relevance of Financial Accounting Education to the Modern Accounting Profession: Mediating Effect of Technology Adoption

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Abstract:

Introduction: Accounting career in Malaysia is in a digital revolution, and this requires financial accounting education to be focused on the new age technologies. The research aimed at studying the mediating role that technology adoption plays in the association between financial accounting education and the suitability of accounting graduates to the contemporary profession.

Methods: A primary-based survey research design was applied which involved 360 respondents from higher learning institutions and professional training centres in Malaysia. A regression-based mediation analysis was performed using the PROCESS Macro (Model 4) suggested by Preacher and Hayes. Direct and indirect effects were estimated using ordinary least squares regression and the significance of the indirect effect of technology adoption on the relation between financial accounting education and professional relevance was tested using bootstrapping with bias-corrected confidence intervals.

Results: The result showed that financial accounting education had significant predictive association with the accounting profession. Technology adoption partially mediated the relationship and reveals that technology adoption is beneficial in increasing the relevance between accounting education and the profession.

Conclusion: As the study shows, there is a need to reformulate policies to incorporate technology in accounting courses to ensure that the graduates are in a better position to address the changing digital demands in the accounting field. This will result in the alteration of the accounting curriculum in Malaysia.

Keywords: Financial accounting education (FAE), relevance to modern accounting profession (RMAP), technology adoption, association of chartered certified accountants (ACCA), Malaysian institute of accountants (MIA), Malaysia.

1. INTRODUCTION

Over The rapid digital shift continues to imprint the professional expectations in accounting disciplines and roles that require graduates to work in an intensive work environment that is influenced by technological advancement as has been emphasised by (Andriani & Wahyudi, 2025; Sebele-Mpofu, 2024; and Tavares *et al.,* 2023) as well.

This need has become more pronounced in the Malaysian higher education industry, especially in the accounting institutes, which are resistant to new requirements of value creation, automation, and data-driven decision making as emphasised by (Ibrahim *et al.,* 2023; McKenzie, 2024; and Tettamanzi *et al.,* 2023). As indicated by (Hunter-Johnson, 2019; and Usman & Landry, 2021), the issue has become particularly evident in the universities, professional institutions, the Malaysian Institute of Accountants (MIA) and ACCA training schools, which have to strike the right balance between the introductory accounting education and the integration of emerging digital skills.

This structural challenge and the tension that it brings about is also evidenced by the recent national surveys. For instance,

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the (MIA Report, 2025) highlighted the significance of artificial intelligence, data analytics, cloud systems, and blockchain for accounting graduates to become more competitive in the future and stay ahead of technological advancements in the accounting profession. The pace of implementation within accounting education remains unpredictable, as reported by (Global Finance, 2024) as well. Even though Malaysian practitioners report widespread use of digital tools, the penetration of advanced tools such as cloud applications and data analytics is relatively low (NASSAU, 2025). There is also sluggish progress by accounting education centres towards technological implementation, indicating systemic barriers to digital preparedness (Caeymaex *et al.,* 2023). At the same time, 63% of Malaysian accounting students in the 2025 ACCA Global Talent Trends survey report being concerned that they do not have the digital and analytical skills needed to secure jobs in the accounting profession (Andrade, 2021). The main problem, however, is not the lack of exposure to the technology but the lack of a clear channel to explain how financial accounting education can be translated into professional applicability in a digital profession.

Despite an acknowledged need for technological integration by Malaysian institutions, various barriers, such as a slow rate of curriculum digitalisation, poor infrastructure, and the lack of a strong business case for technological adoption still limit the advancement evidenced by (Amin *et al.,* 2025; Salin *et al.,* 2024) also. Graduates do not possess the ability to comprehend the moderating effect of technology adoption, meaning they would be ready to perform the same functions in a traditional accounting setting but unprepared to work in information-rich, technology-enabled organisational contexts (Cunha *et al.,* 2022; Suhardjo *et al.,* 2023).

Therefore, this study aimed to analyse the perceptions of respondents related to the mediating role of technology adoption in the association amid financial accounting education and graduates' pertinence to the contemporary accounting profession in Malaysia. The study, in particular, examines the perceptions of the higher learning institutions and professional training centres of the extent to which the adoption of technology impacts the effectiveness and professional application of financial accounting education to meet the demands of the industry. The study also aims to determine whether introducing the technological capacities in the field of accounting education improves the preparedness of graduates for modern accounting. Moreover, this study fills the critical gap in the literature especially on perception of the stakeholders on relevance of financial accounting education, technology usage and on relevance of financial accounting students in Malaysia. It also makes a significant and original contribution to existing research, combining insights from higher education and professional accounting training institutions, through mediation-based evidence. Hence, the study holds three major contributions. In theory, it expands education-to-profession models by locating the adoption of technology as a mediating mechanism that underscores the importance of academic training in shaping meaningful culture. It provides empirical quantitative evidence from Malaysian universities, polytechnics, and training centres on ACCA/MIA, justifying how digital engagement impacts professional preparedness. For policymakers and regulators, the study provides a practical guide to designing integrated curricula and technology plans aligned with the Malaysian digital transformation agenda.

2. LITERATURE REVIEW

2.1. Theoretical Framework and Hypothesis Development

The theoretical framework combines the Technology Acceptance Model (TAM) and Institutional Theory to clarify the transformation of financial accounting education (FAE) into professional relevance through the adoption of technology. The original version of TAM, introduced by (Davis, 1989) was created to predict and explain the acceptance of information systems by users in terms of a set of perception of usefulness (PU) and perceived ease of use (PEOU) as the main determinants of behavioral intention (BI) and actual system use. Its essence lies in elucidating the cognitive processes underlying technology acceptance. Modern accounting research demonstrates the relevance of TAM in digital learning and AI (Alyousef, 2022; Azeem *et al.,* 2025; Garcia *et al.,* 2024). In the accounting field, PU is the extent to which digital tools contribute to learning and professional preparation.

In contrast, PEOU is the effort educators and students must invest in adopting such technologies, as revealed by (Kuang *et al.,* 2023; and Lajnef, 2025). As argued by (Ismail *et al.,* 2024; and Mastour *et al.,* 2025), BI and actual system use are the institutionalization of digital practices in universities, polytechnic institutes, and ACCA/MIA training centers. Technology adoption, however, does not take place in isolation (Sarwar *et al.,* 2025b). Institutional Theory describes how structural conditions, norms, and regulatory pressures shape organizational behavior (Shaukat *et al.,* 2025). Contextual and institutional factors determine the outcomes of technology acceptance as suggested by (Alsyouf *et al.,* 2023; Martin-Garcia *et al.,* 2022; and Zafar *et al.,* 2025). Based on this, Institutional Theory supplements TAM by explaining that BI and actual use are conditional on infrastructure, faculty capability, and organizational norms. Combined, the two theories explain the relationship between FAE and professional relevance, as mediated by technology adoption, at multiple levels.

2.2. Hypotheses Development

The prevailing literature restates the point that financial accounting education (FAE) is a baseline issue that needs to equip graduates with the contemporary accounting profession, in particular in the world that is fast becoming digital. According to (Sonjaya *et al.,* 2025), data analytics, blockchain, and active learning pedagogies are gradually becoming a part of modern accounting education, which is an indication that FAE is changing and remains professionally relevant. Also, (Rahmadhani & Ananda, 2024) hold that accounting educators are being advanced to novel pedagogical characteristics, comprising being digitally enabled, flexible in the curriculum, and constantly adaptive to keep pace with technological advancements (Alozie, 2022; Mohd Faizal *et al.,* 2022; Waseem *et al.,* 2025). Together, these findings point to the fact that the contemporary accounting profession requires hybrid abilities that are technical, digital, and analytical implying the fact that the old FAE capabilities do not suffice to graduate industry-ready students.

Meanwhile, studies indicate a continuing discrepancy between educational outputs and labour-market expectations (Sarwar *et al.,* 2025a). According to (Ghani & Muhammad, 2019), employers are increasingly focusing on automation-related and digitally grounded decision-making skills, which remain only partly integrated into FAE systems in most developing settings. Moreover, (Tsiligiris & Bowyer, 2021) support the claim that the multidimensional competencies portfolio required by modern accountants comprises ethical reasoning, data literacy, business acumen, and soft skills. Nevertheless, although these studies all highlight the importance of such skills, they do not offer much information on whether current FAE exercises them in a way that could be translated into tangible professional applicability.

As shown by (Duff *et al.,* 2020), professional accounting organisations evidently influence learning priorities, although their impact differs depending on national governance systems. Fragmented institutional logics can create inconsistencies in the development of FAE compared to professional requirements in countries such as Malaysia, where universities, polytechnics, and even institutions of accounting training, such as the MIA and ACCA, coordinate their actions (Sonjaya *et al.,* 2025). This fragmentation helps clarify why the integration of modern competencies into FAE frequently lags behind industry demands despite general awareness of the digital transformation (Ibrahim *et al.,* 2023).

According to the Technology Acceptance Model (TAM), the literature suggests that the perceived usefulness of the enhanced FAE is well established. At the same time, the behavioural processes linking education to professional relevance have not been empirically explored. There are rare studies that explicitly examines the effect of enhanced FAE and its direct impact on strengthening professional relevance in an environment of digital transition like that of Malaysia. Therefore, there is an evident gap regarding the causal role of FAE in the relevance of graduates to contemporary accounting careers, which makes the existing hypothesis feasible. These literature arguments thus lead to formulation of first hypothesis H1 of the study as;

H1a: There is no significant impact of Respondents' Perceptions Financial Accounting Education on Modern Accounting Profession in Malaysia.

H1b: There is a statistically significant impact of Respondents' Perceptions Financial Accounting Education on Modern Accounting Profession in Malaysia.

The association between financial accounting education (FAE) and the relevance of graduates in the contemporary accounting profession has become overly tied to the extent to which technology is embraced and meaningfully incorporated into learning and practice. In this perspective (Odonkor *et al.,* 2024) stress that the core change in accounting operations under the impact of AI and data-driven technologies is possible. Still, the implementation of AI is limited by a lack of skills, privacy concerns, and organisational culture (Sarwar *et al.,* 2025c). This implies that, despite a well-designed FAE, professional relevance cannot be transferred to graduates unless they internalise and use technological tools.

(Zhang *et al.,* 2024) also state that digitalisation in accounting necessitates new demands for cognitive and analytical, as well as engineering-oriented, capabilities. On the one hand, their review focuses on the broader changes in the sector. On the other hand, it partially confirms the theory that the implementation of these technologies will depend on micro-level behavioural factors, including attitudes, perceived ease of use, and perceived usefulness, which are the main constructs of the Technology Acceptance Model (TAM). Therefore, technology adoption (TA) is not only an educational product but a behavioural gateway through which FAE is transformed into industry-inclined competencies.

(Qasim & Kharbat, 2020) argue that incorporating blockchain, analytics, and AI in accounting programmes enhances the perceived utility of technology, which is the core of TAM in predicting the actual use of the systems. Additional empirical evidence from (Damerji & Salimi, 2021) confirms that readiness to AI is mediated by perceived usefulness and perceived ease of use, indicating that students' attitudes towards technology directly influence the effects of educational exposure on technology usage. The similar evidence is unveiled by (Varzaru, 2022), who shows that the tendency to adopt is determined by organisational and cultural factors and proves the fact that TA influences and is not influenced.

Collectively, these researchers indicate that FAE alone does not have a sufficient effect on ensuring professional relevance in technologically dynamic environments, and its impact is partially mediated by TA, which assists in transforming curricular knowledge into practised digital competence. This theoretical channel would support consideration of TA as an intervening variable between FAE and relevance in the contemporary accounting profession. Consequently, based on the above literature arguments, following second hypothesis H2 of the study is formulated;

H2a: There is a statistically insignificant mediating effect of Respondents' Perceptions Technology Adoption (TA) on the relationship between Financial Accounting Education and Modern Accounting Modern Accounting Profession in Malaysia

H2b: There is a statistically significant mediating effect of Respondents' Perceptions of Technology Adoption (TA) on the relationship between Financial Accounting Education and Modern Accounting Profession in Malaysia

2.3. Research Gaps

A systematic review of the literature identifies three interdependent gaps that justify the current study. The first is that most available research is not conducted within the Malaysian context. (Duff *et al.,* 2020) base their qualitative interviews on institutional logics but focus on Australia, New Zealand, the United Kingdom, and Ireland. (Tsiligiris & Bowyer, 2021) conduct a systematic literature review with a global orientation, whereas (Sonjaya *et al.,* 2025; and Zhang *et al.,* 2024) offer general conceptual and sector-wide analyses of digital transformation. Although these studies are helpful in providing information, but empirical and quantifiable evidence is not provided as regard to the integrated ecosystem of higher learning and professional accounting in Malaysia where universities, polytechnics, and other institutions like MIA and ACCA greatly affect the preparedness of graduates.

Second, several seminal methodological contributions are conceptual or exploratory. (Odonkor *et al.,* 2024; and Zhang *et al.,* 2024) generalised about technological changes without causal testing. (Ghani & Muhammad, 2019) use stakeholders' qualitative views, whereas (Qasim & Kharbat, 2020) propose curriculum redesign models that lack empirical justification. Therefore, the scarcity of research estimates the direct and indirect effects of financial accounting education, technology adoption, and professional relevance in a unified empirical framework.

Third, on a theoretical level, TAM has not been integrated into an education-to-profession pipeline to represent technology adoption as a mediating process. However, it has been used to study AI preparedness among students (Damerji & Salimi, 2021) and organisational technology acceptance (Varzaru, 2022). Thus, the proposed research addresses contextual, methodological, and theoretical gaps by empirically testing an integrated mediation model in accounting education in Malaysia.

3. METHODS

3.1. Research Design

A primary quantitative survey research design was used for the study to explore the perceptions of the relationships between Financial Accounting Education (FAE), Technology Adoption (TA) and the relevance to the Modern Accounting Profession (RMAP) in higher education and professional accounting institutions in Malaysia. Students, educators and professional trainees were surveyed and structured survey data gathered to assess their perceptions of the relationships among the study variables. The perception-based survey research design also allowed for the assessment of the perceived mediating role of technology adoption between financial accounting education and relevance to the contemporary accounting practice. The cross-sectional methodology makes it easier to collect data across institutions and allows the use of mediation analysis to identify the indirect impact of technology adoption.

3.2. Target Population

The sample included accounting educationists, professional trainers, and students undertaking higher education and professional accounting training at institutions in Malaysia, comprising universities, polytechnic colleges, ACCA, and MIA training colleges. The participants of this study are particularly those, who are directly engaged in teaching finance and accounting and have been exposed to digital technologies; thus, the responses are of well-informed views on the effectiveness of curriculum design, use of technology, and professional relevance.

3.3. Sampling Procedure and Sample Size

The purposive sampling technique was also applied as (Campbell *et al.,* 2020) suggest to include respondents who possess the required level of knowledge and experience in the study to make it confined to the participants who are most relevant to the aims of the research. The purposive sampling technique was adopted, as the research was specifically interested in individuals directly involved in financial accounting education or professional training in accounting because only the information-rich cases were going to be examined in terms of applying theories. (Denieffe, 2020) suggests that it allows to recruit most relevant participants for data collection as researcher finds deemed appropriate. However, the approach has low external validity since the sample might not be representative of the huge population of Malaysian accounting stakeholders indicated in the findings of (Andrade, 2021) as well. Nonetheless, the extrinsic validity of this method is low since the sample might be not as representative of the wider group of Malaysian accounting stakeholders (Andrade, 2021). To minimise this drawback, the respondent sample was chosen among different institutions such as universities, polytechnics and ACCA/MIA centres in order to add the contextual variability and the generalizability of the results.

The sample size was determined using the z-probability formula:

$$n = (Z^2 \times p \times q) / e^2$$

where Z is the z-value at 95% confidence level (1.96), p is the anticipated proportion (0.5), q = 1-p (0.5), and e is the margin of error (0.05).

$n = (1.96^2 \times 0.5 \times 0.5) / 0.05^2 = 384.16$, rounded to 380 respondents.

A total of 650 participants were approached in the initial stage via professional platforms, such as LinkedIn and the official social media pages of Malaysian higher education institutions and professional training centres. Of the 650 respondents, 400 completed the questionnaire, yielding a response rate of 61%. This response rate is justified as adequate based on (Fincham's, 2008) argument that, in primary studies, a response rate of 60% or higher should be the goal.

The screened dataset included 380 valid responses, omitting 20 responses with outliers and missing values, resulting in a final sample size of 360 responses for the final analysis. As suggested by (Terzioglu *et al.,* 2021) selection bias was reduced by making the study group take only those who were directly involved in accounting education or professional training and the non-response bias was checked by comparison of early and late respondents (n1 = 30 and n2 = 30 respectively) with no significant differences in the responses.

3.4. Data Collection and Measurement of the Study Variables

The data collection procedure for this study is based on a structured survey questionnaire, which is designed to collect participants' perceptions regarding Financial Accounting Education (FAE), Technology Adoption (TA), and Relevance to the Modern Accounting Profession (RMAP). The statements for each construct are presented in Appendix **A**.

The questionnaire was designed as a closed-ended scale that can be quantified systematically and statistically using equations that allow the researcher to measure respondents' attitudes, based on Likert scaling systems as suggested by (Sappor *et al.,* 2023). The survey questions were created using validated measures from previous studies on accounting education and technology adoption, thereby ensuring content and construct validity, as suggested by (Kusmaryono *et al.,* 2022).

The survey questionnaire included validated and modified questions from existing scales to ensure content validity (Appendix **A**). Financial Accounting Education (FAE) items (4 items) were based on accounting education readiness frameworks and on previous research on curriculum relevance and the development of digital competencies, as suggested by (Barnes, 2020). Technology Adoption (TA) items (4 items) were derived based on the Technology Acceptance Model provided by (Kaushik & Agrawal, 2021), and the perceived usefulness and perceived ease-of-use scales, based on the items considered by (Kasuma *et al.,* 2020). The Modern Accounting Profession (RMAP) items (4 items) were modified based on findings from empirical studies on digital-era accounting competencies.

3.5. Reliability and Validity

Also, internal validity and reliability were assessed using Cronbach's alpha and composite reliability; values exceeding 0.7 indicated internal validity and reliability. The issue of common method bias was assessed using procedural and statistical checks. For instance, Harman's single-factor test was applied to assess whether any single factor exceeded the 50% variance threshold, indicating that CMB was not present. In addition, participants provided informed consent and completed a debriefing form, ensuring voluntary participation.

3.6. Data Analysis

To test the relationship between FAE and RMAP mediated by TA, the study used Preacher and Hayes Mediation Model 4 in SPSS. (Abu-Bader & Jones, 2021) argues that this approach evaluates the direct, indirect and total impacts, which enables a sound analysis of the causal pathways. As suggested by (Hair *et al.,* 2021), it was applied in three steps: first, the direct effect of FAE on RMAP was evaluated; second, the effect of FAE on TA was evaluated; and lastly, the effect of TA on RMAP was evaluated while holding FAE constant. Confidence intervals for the indirect effects were estimated using a bootstrapping method with 5,000 resamples, and mediation was assumed significant when the 95% bias-corrected confidence interval was not equal to zero, as reflected by (Sidhu *et al.,* 2021) as well. The hypothesis was accepted based on standardised regression coefficients (b) and p-value by integrating TAM constructs in the form of perceived usefulness and ease of use as potential behavioural processes associated with the adoption of technology.

The multiple questionnaire items measuring each variable that is Financial Accounting Education (FAE), Technology Adoption (TA), and Relevance to Modern Accounting Practice (RMAP) were grouped into composite scores by averaging all the item responses. For each construct, the mean of scores for the items was used to calculate the composite score.

$$\text{Composite Score} = \frac{\sum X_i}{n}$$

with each item score represented as Xi and the number of items for the construct denoted as "n"

4. RESULTS

4.1. Demographics of the Respondents

Table **1** shows the demographic profile of the study population. Of the 650 respondents, 400 completed the questionnaire, yielding a response rate of 61%.

Table 1. Gender and education.

Demographic	Category	Frequency	Percent
Gender	Male	258	71.6%
	Female	102	28.33%
	Total	360	100.0%
Education	High School	48	13.33%
	Undergraduate	56	15.56%
	Masters	208	57.78%
	Diploma	48	13.33%
	Total	360	100.0%

As indicated in (Table **1**), there is a high gender imbalance in the sample: 71.6% (258) are male, against 28.33% (102) female. This implies that the male respondents control the sample, as they constitute more than two-thirds of the total population. The sample size is 360, and the valid percentage shows that there are no missing or excluded cases. This difference is symbolic of existing trends or absence of women in accounting studies and the field in Malaysia (Sebele-Mpofu, 2024). Therefore, the differences could present a complication to the generalizability of the study results.

The statistical results related to education indicate that most of the respondents are educated with a Master degree and 57.78% of them have a Master degree. The sample includes 15.56% undergraduate and 13.33% with high school education. The spread of the respondents suggests that the ones with higher education levels are more dominant in this study. This means that, the sample consisted of people with relatively high academic levels in accounting and that could have influenced their perception of financial accounting education and its relevance to the profession.

4.2. Reliability Analysis

The reliability analysis, exhibited in (Table **2**) indicates that the study has high internal consistency in all scales indicated by the values of Cronbach Alpha. The reliability of the Financial Accounting Education (FAE) scale as found to be Cronbachs Alpha (0.853) is considered as excellent by the conventional criteria of the social science research. (Yousef *et al.,* 2023) also confirmed that the coefficient greater than 0.85 is excellent in the internal consistency of the Cronbach alpha, and internal consistency greater than 0.70 is also acceptable. This establishes that the measures are having the intended construct of FAE among respondents.

The Cronbachs Alpha of Reliability as shown by the Technology Acceptance (TA) scale stands at 0.918 hence the

scale has high internal consistency and strength in measuring the technology adoption perceptions. Equally, the Cronbach's alpha for the Modern Accounting Profession (RMAP) scale is 0.843, which is also within the excellent range. These large values indicate that the research instruments employed in the paper are trustworthy and they give reliable measures to the constructs

Table 2. Reliability table.

Scale	No of Items	Cronbach's Alpha
Financial Accounting Education	4	0.853
Technology Adoption	4	0.918
Modern Accounting Profession	4	0.843

4.3. Correlation Analysis

The correlation analysis (Table **3**) shows strong positive associations and statistically significant correlative associations between the variables under study. The Pearson correlation between FAE and TA is 0.678, which describes a strong positive relationship. The positive correlation of 0.678 indicates that as students perceive their accounting education as relevant, their adoption of technology tools in professional accounting practice also increases. Its significance is at 0.000, indicating that this correlation is highly reliable. In addition, the correlation between FAE and RMAP is 0.607, indicating a moderate to strong association. Hence, a balanced financial accounting education is positively associated with professional relevance of graduates in the contemporary accounting environment. The finding is supported by statistical significance (p-value = 0.000).

The correlation between Technology Acceptance and the Modern Accounting Profession is 0.580, positive and significant. Although this is weaker than the rest, it does indicate that, in accounting practices, technology adoption is positively linked with the perceived relevance of these skills in the contemporary profession. The p-value of 0.000 indicates that technology is a crucial factor in ensuring that accounting education aligns with the profession's changing needs. The combination of these results highlights the role of the introduced technology in accounting programs in boosting professional readiness where both the use of technology and financial accounting training will add up to the importance of accounting students in the contemporary profession.

4.4. Direct Effect Results

The direct influence of FAE on RMAP as shown in (Table **4**) is significant ($\beta = 0.386$, $p < 0.001$), indicating that accounting education has a direct impact on relevance to the modern occupation, confirming H1. Additionally, the impact of FAE on TA is also significant ($\beta = 0.673$, $p < 0.001$), suggesting that improved financial accounting education enables the adoption of corresponding technologies, including AI, blockchain, and data analytics, within the profession. The analysis also shows a statistically significant positive impact of TA on RMAP ($\beta = 0.3061$, $p < 0.001$), indicating that the use of technology in accounting practice makes skills acquired during education more relevant.

4.5. Mediation Results

The mediation analysis results, as shown in (Tables **5** and **6**), show that Technology Adoption (TA) partially mediates between the variables of Financial Accounting Education (FAE) and Relevance to the Modern Accounting Profession (RMAP). The mediation of FAE on RMAP through TA (0.206) proves that the effect that education has on the profession relevance is mediated by technology adoption that supports the H2 of the study. This observation shows that, though FAE has a significant role to play in developing graduates to occupy the accounting profession; inclusion of technology in education is useful in illustrating the concept of education and future career needs.

Table 3. Correlation table.

-	Financial Accounting Education	Technology Acceptance	Modern Accounting Profession
Financial Accounting Education	1	0.678***	0.607***
Technology Acceptance	0.678***	1	0.580***
Modern Accounting Profession	0.607***	0.580***	1

Table 4. Direct effect analysis of FAE on RMAP *via* TA (PROCESS model 4).

Outcome	Predictor	B	SE	T	*p*	95% CI [LL, UL]
TA	Constant	1.2203	0.1423	8.577	<0.001	0.941, 1.500
	FAE	0.673	0.0386	17.442	<0.001	0.597, 0.749
RMAP	Constant	1.093	0.159	6.874	<0.001	0.780, 1.406
	FAE	0.386	0.0534	7.226	<0.001	0.281, 0.491
	TA	0.3061	0.0538	5.69	<0.001	0.200, 0.412

Table 5. Indirect effect of FAE on RMAP *via* TA.

Mediator	Effect	BootSE	95% CI [LL, UL]
TA	0.206	0.0407	0.127, 0.286

Table 6. Summary of hypothesis testing.

Hypothesis	Accepted / Rejected
H1a: There is a statistically significant impact of Financial Accounting Education on Modern Accounting Profession in Malaysia	Accepted
H2a: There is a statistically significant mediating effect of Technology Adoption (TA) on the relationship between Financial Accounting Education and Modern Accounting Profession in Malaysia.	Accepted

The mediation analysis also unveiled that at least minimum the relationship between financial accounting education (FAE) and relevance to the current accounting profession (RMAP) was mediated by technology adoption (TA). The TA indirect effect of FAE on RMAP was 0.206 and bootstrapped standard error (BootSE) was 0.0407. This effect was between 0.127 and 0.286 with a high level of confidence to imply significant relevance of accounting education to modern accounting profession with the need to integrate the digital tools in accounting coursework.

5. DISCUSSION AND RECOMMENDATION

The study examined the role of technology adoption as a mediating variable between accounting education and the relevance of accounting graduates and professionals in the new accounting profession. It establishes the partial mediating variable of TA between FAE and RMAP in the changing profession. The results support the first hypothesis, which posits that FAE and RMAP are positively related, as previous research has highlighted the importance of a strong accounting education in preparing graduates to meet the demands of the modern profession (Alozie, 2022; Mohd Faizal *et al.,* 2022). Although the research concludes that the use of technology is a major mediating factor in this relationship, the low level of interrelationship between TA and RMAP raises doubts about TA's practical implications for helping bridge the gap between education and the profession. The weak impact of TA might be attributed to several factors, including the slow pace of technology inclusion in academic curricula and differences in familiarity and willingness to use the technology among teachers and students (Krajnik & Foszto, 2023). The standard deviation of the differences in the student's perception implies that though some of them might see the implementation of technology as an important part of their education, others might not understand how crucial it actually is, which should also be reflected in the curriculum changes that would be more effective in terms of digital tools integration (Sonjaya *et al.,* 2024).

From a theoretical standpoint, this research fits within the TAM because it illustrates the significance of technology adoption as a mediating variable in the context of financial accounting education, a finding also reported by (Alozie, 2022). This study extends the TAM by including contextual and pedagogical issues, such as the perceived usefulness and ease of use of technology in accounting education, as motivating factors for its inclusion in the curriculum. Moreover, the paper introduces the notion of technological preparedness within the educational setting, with ramifications for whether accounting education needs to transform to accommodate the digital needs of the career, as argued by (Alsyouf *et al.,* 2023) as well. The theoretical highlights the need to align changes in the accounting sector with educational practices, as suggested by (Zhang *et al.,* 2024; and McKenzie, 2024).

On the other hand, in relation to institutional theory, these findings indicate that the partial mediation of technology adoption reflects irregular, normative, and coercive pressures within the accounting institutions of Malaysia. While professional and regulatory expectations drive digital amalgamation, (Krajnik & Foszto, 2023) also reveal limitations in infrastructure and changing faculty norms that consistently weaken implementation. The difference in perceptions of students additionally indicates a disjointed institutionalization of digital practices, highlighting that the adoption of technology remains symbolically recognized, though not fully integrated into curricular and organizational structures.

Although the study demonstrates a mediating role of TA, it also reveals differences in the range of influences that TA have on institutions, which means that a more specific approach to the technology implementation and curriculum redesigning is needed to help close the gap between education and professional meaning.

The research findings also imply necessity for the Malaysian policymakers to concentrate on encouraging the use of new technology in financial accounting education so as to bridge the learning and industry requirements. The ministry of higher education in Malaysia needs to be more prolific in terms of introducing AI, blockchain, and data analytics in the curriculum by collaborating with professional bodies, including MIA and ACCA to prepare accounting students to fit better in the new job market. On the other hand, infrastructures, faculty education, and implementation of technologies within institutions of higher learning should be increased to surmount the current barriers to digital transformation. By matching the curriculum to the digital economy, policymakers can also guarantee that the future generation of accountants is able to meet the requirements of a technology-focused profession and thus enhance their employability and professional relevance in the Malaysian competitive market.

CONCLUSION

The research established that FAE is of substantial significance in the RMAP in Malaysia and the influence of technology as a significant mediating factor in this respect. The findings indicate that the accounting curriculum needs to be restructured so as to be in line with new digital tools and technologies to prepare graduates in a better way. Nevertheless, the study does demonstrate certain helpful information, as well as it allows an opportunity to refine the curriculum creation and to introduce technology into areas of Malaysia. In addition, the results also emphasise the necessity to make sure that the learning process is industry-oriented in a rapidly digitalizing world between the institutions of higher learning and the professional organisations.

LIMITATIONS

One of the major weaknesses of the research is the application of self-reported data that possibly create bias when responding to the questions and make generalising of the findings limited. The sample size is also is also restricted to institutions of higher learning and professional training institutions in Malaysia, which could imply that the researchers did not study the experiences of stakeholders from other regional or industrial contexts, limiting validity and applicability of the findings. In addition, both the study majorly concentrates on students and faculty and does not address the perspectives of employers regarding the effectiveness of accounting training in graduate students. Further, the study is cross-sectional, thus, the causal conclusions cannot be made. On the other hand, a longitudinal design would have provided a more in-depth insight into the impacts of technology adoption over time.

POLICY IMPLICATIONS

It is proposed in the study that policy makers in Malaysia, including the Ministry of Higher Education, and professional accounting bodies, including MIA and ACCA, need to concentrate in integrating emerging technologies in their accounting courses. This would render the accounting education more relevant and highly equipped graduates to suit the dynamic demands of the profession in the areas of Malaysia. Moreover, it is important to strengthen ties between schools and industry players to ensure the curriculum is of professional quality. The governments should also consider allocating more funds and resources to the use of technology in education. Additionally, emphasis on continuous professional development is essential to maintain long-term alignment with industry requirements in Malaysia.

FUTURE STUDIES

The effects of integrating technology into financial accounting education on a long-term basis should also be investigated in future studies in Malaysia, using a longitudinal design. An extended sample of employers would also be valuable for capturing industry perspectives on the alignment between educational outcomes and industry views. The analysis of the specific technologies adopted by various institutions might provide more specific answers about what makes a successful curriculum reform. The effects of various teaching strategies such as experience-based learning and online on the preparedness of accounting students to work in the contemporary profession would also be useful to study. Further, examining the obstacles to technology use in Malaysian higher education institutions, including infrastructure, future studies should also consider corporate governance issues and moderating effects on financial accounting practices in the Malaysian context.

LIST OF ABBREVIATIONS

ACCA	=	Association of Chartered Certified Accountants
BI	=	Behavioral Intention
FAE	=	Financial Accounting Education
MIA	=	Malaysian Institute of Accountants
PU	=	Perception of Usefulness
PEOU	=	Perceived Ease of Use
RMAP	=	Relevance to Modern Accounting Profession
TA	=	Technology Adoption
TAM	=	Technology Acceptance Model

AUTHOR'S CONTRIBUTION

H.A. has contributed to conceptualization of study, development of idea, methodology, analysis of result and interpretation of result.

ETHICAL APPROVAL & INFORMED CONSENT

The study was conducted in accordance with applicable ethical guidelines and principles for research involving human participants. An anonymous online questionnaire was used, and no personally identifiable information was collected. Participants provided informed consent and completed a debriefing form, ensuring voluntary participation.

AVAILABILITY OF DATA AND MATERIALS

The data will be made available on reasonable request by contacting the corresponding author [H.A.]

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CONFLICT OF INTEREST

The author declares that there is no conflict of interest regarding the publication of this article.

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DECLARATION OF AI

During the preparation of this manuscript, the authors utilized ChatGPT for language editing and refinement purposes. Following the use of this tool, the authors carefully reviewed and revised the content where necessary and accept full responsibility for the final published version of the article.

APPENDIX A: QUESTIONNAIRE

Strategies for Overloaded Employees: Leveraging Resilience and Forgiveness to Mitigate Dissatisfaction and Sustain Knowledge-Sharing Efforts mediating role of psychological wellbeing

Please specify your Gender:

- Male
- Female

Please specify your qualifications:

- Bachelors
- Undergraduate
- Masters
- Diploma

Based on your knowledge and experience, select any one of the options given below each of the following statements.

-	**Strongly Disagree**	**Disgree**	**Neutral**	**Agree**	**Strongly Agree**
Financial Accounting Education (FAE)					
The financial accounting education I received has provided me with a solid foundation in accounting principles.					
The curriculum in my accounting education was up-to-date with current industry practices and standards.					
The accounting education I received has sufficiently prepared me for practical work in the accounting profession.					
I believe that my financial accounting education has equipped me with the necessary problem-solving skills required in the accounting field.					
Technology Adoption (TA)					
I have been taught how to use modern accounting technologies, such as AI, blockchain, and cloud computing, during my education.					
My accounting program effectively integrates technology tools that are essential for the modern accounting profession					
I am confident in using digital tools and technologies to perform accounting tasks efficiently.					
The accounting program I completed has adequately prepared me to adapt to future technological advancements in the accounting profession.					
Relevance to Modern Accounting Profession (RMAP)					
The skills I gained from my accounting education are highly relevant to the current demands of the accounting profession.					
I believe that the financial accounting education I received aligns with the technological changes taking place in the accounting industry.					
The accounting education I received has made me well-prepared to meet the evolving needs of employers in the accounting profession.					
I feel that my financial accounting education has helped me understand the impact of emerging technologies on the future of the accounting profession.					

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