# MODEL ADOPTION BLENDED LEARNING: A STUDENT-CENTRIC EVALUATION IN ACCOUNTING EDUCATION

**Entot Suhartono[1*]**
**Universitas Dian Nuswantoro**
**207, Imam Bonjol St., Semarang**
**Indonesia 50131**
**entot.suhartono@dsn.dinus.ac.id**

**Purwantoro[2]**
**Universitas Dian Nuswantoro**
**207, Imam Bonjol St., Semarang**
**Indonesia 50131**
**purwantoro@dsn.dinus.ac.id**

## ABSTRACT

This study aims to develop a conceptual model of the behavioral interest of accounting students in adopting blended learning by combining the technology acceptance model and the theory of planned behavior, along with validating explanatory variables such as perceived usefulness, perceived ease of use, learning attitudes, subjective norms, and behavioral control. The study sample consists of accounting students in Semarang, with structural equation modeling used as the analytical tool. It was found that perceived ease and behavioral control did not impact learning attitudes, while perceived usefulness and subjective norms also showed no effect. The intention to adopt blended learning is influenced by perceived ease, learning attitudes, subjective norms, and behavioral control but not by perceived usefulness. Learning attitudes serve as a mediator between the effects of perceived ease and behavioral control on students' intention to adopt blended learning.

Keywords: Blended Learning; Technology Acceptance Model; Theory of Planned Behavior; Accounting Learning

## *ABSTRAK*

*Penelitian ini bertujuan untuk mengembangkan model konseptual terkait minat mahasiswa akuntansi dalam mengadopsi blended learning dengan menggabungkan model penerimaan teknologi dan teori perilaku terencana. Penelitian ini juga berusaha memvalidasi variabel-variabel penjelas seperti persepsi manfaat, persepsi kemudahan, sikap belajar, norma subjektif, dan kontrol perilaku. Sampel yang digunakan adalah mahasiswa akuntansi di Kota Semarang, dengan menggunakan model persamaan struktural sebagai alat analisis. Hasil penelitian menunjukkan bahwa persepsi kemudahan dan kontrol perilaku berpengaruh terhadap sikap belajar, sementara persepsi manfaat dan norma subjektif tidak memiliki pengaruh. Minat dalam mengadopsi blended learning dipengaruhi oleh persepsi kemudahan, sikap belajar, norma subjektif, dan kontrol perilaku, kecuali persepsi manfaat. Sikap belajar berperan sebagai mediator dalam hubungan antara persepsi kemudahan dan kontrol perilaku dengan minat mahasiswa untuk mengadopsi blended learning.*

*Kata Kunci :* *Blended Learning; Technology Acceptance Model; Theory of Planned Behavior; Pembelajaran Akuntansi*
*JEL Classification:* *A123; A220*

**ASSETS**
**Jurnal Akuntansi dan Pendidikan**
Vol. 13 No. 2
Page 79-96
Madiun, August 2024
p-ISSN: 2302-6251
e-ISSN: 2477-4995

Article History
Submitted:
March 1, 2024
Accepted:
July 26, 2024

*corresponding author

## INTRODUCTION

The pandemic has disrupted the education system, increased the faculty and staff workload, and forced many colleges, universities, and schools to remain closed or operate with minimal resources to minimize the risk of transmission (Suhartono & Pratiwi, 2023). During this public health crisis, higher education institutions have implemented e-learning methods as an alternative to traditional in-person education. Data from UNESCO shows that in July 2020, more than 180 countries closed schools due to the outbreak (UNESCO, 2020). Due to the risks that COVID-19 presents to the teaching and learning process, students have had to transition from in-person to online learning. In response, through the Ministry of Education and Culture, the Indonesian government issued Circular Letter No. 15 of 2020, which provides guidelines for implementing distance learning or online learning from home during the COVID-19 emergency period.

The extensive application of online learning turns out to cause many problems, such as unmet learning outcomes, low satisfaction with the impact of teaching (Anthony et al., 2022), and low desire to continue using this type of teaching (Kurniawan et al., 2021). Unlike offline or traditional learning, which offers the advantages of real-world experience, easier participation in various activities, cultural exchange, and straightforward management and services, online learning lacks these aspects. Consequently, the current new normal or post-pandemic era is witnessing a gradual evolution in learning models, with the integration of online and offline learning driving a significant shift in education (Nikolopoulou & Zacharis, 2023).

The blended learning method provides intentional learning opportunities for students by combining face-to-face teaching media with online learning (Dziuban et al., 2018). A crucial aspect of blended learning is that online resources are not intended to replace in-person class sessions but to complement and expand upon the concepts covered in lectures. While blended learning is often used interchangeably, it is distinct because the online components supplement rather than substitute face-to-face lecture time (Amenduni et al., 2021). Online interaction in blended learning media can be done synchronously using real-time meetings or asynchronously, where students interact at different times (Singh et al., 2021; Yu et al., 2023). The adoption or application of lectures with blended learning methods in universities, it is expected that students can manage and complete their studies independently and at their own pace, so they must have self-regulation skills and technological proficiency when utilizing online technology outside of their offline meetings (Yao et al., 2022).

Various theories and models examining technology acceptance have emerged in the literature, including Fishbein and Ajzen's theory of reasoned action (TRA) from 1975, Ajzen's theory of planned behavior (TPB) from 1985, Davis's technology acceptance model (TAM) from 1986, and Rogers's innovation diffusion theory (IDT) from 1983. These models describe the direct and indirect influences on actual usage behavior. Mustafa et al. (2021) state that various information systems (IS) theories have been integrated into the technology acceptance model (TAM) to improve our understanding of the intention to adopt online learning. Their results show that the task-technology fit (TTF) theory and the theory of planned behavior (TPB) are popular and successful theories that have been combined with TAM (Virani et al., 2020).

This study focuses on utilizing integrated conceptual adoption frameworks derived from TAM and TPB from the perspective of students. It systematically investigates and scientifically assesses the factors influencing students' acceptance and use of blended learning in accounting courses. Based on the background and phenomena discussed, the study aims to answer the following question: What factors

http://doi.org/10.25273/jap.v13i2.19413

affect students' adoption of blended learning-based accounting courses? This research supports the adoption of blended learning in accounting education by proposing a conceptual model that integrates TAM and TPB to explain students' intention to adopt blended learning (IAB) in accounting lectures (see Figure 1). The study's objective is to empirically examine how perceived usefulness (PUF) and perceived ease of use (PEU) influence learning attitudes (LA) and the intention to adopt blended learning-based accounting (IAB) lectures. Additionally, it explores the empirical effects of learning attitudes (LA), subjective norms (SN), and perceived behavioral control (PBC) on the intention to adopt blended learning-based accounting (IAB) lectures.

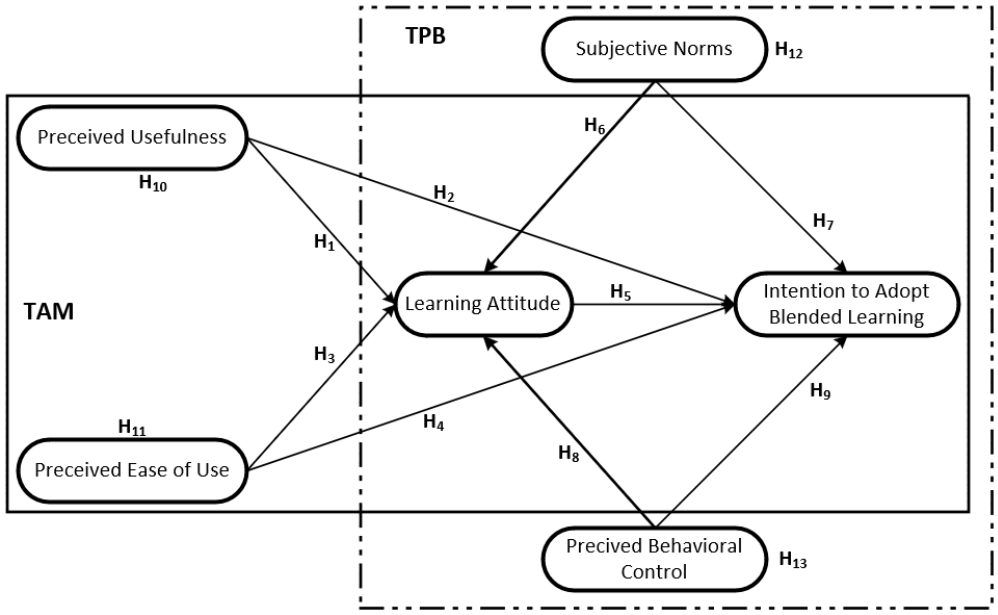


**Figure 1. TAM and TPB Integration Model on Blended Learning Adoption**
Source: Results of researcher data processing (2023)

## METHOD

This study is a quantitative research project that gathers primary data through questionnaires. The research focuses on accounting study programs at universities in Semarang, where post-pandemic teaching policies have introduced offline and online learning methods. The research population consists of active accounting students at these universities. The study employed a convenience sampling method to select respondents due to its advantages, including geographical proximity, ease of access, availability during a specific timeframe, and voluntary participation (Mouloudj et al., 2021). The participants in this study are current students enrolled in an accounting program who have participated in at least one accounting lecture using the blended learning approach. There were 245 respondents, with a 95% confidence level and a 5% margin of error.

The data collection technique uses questionnaires distributed online to each accounting student group of the 2020, 2021, 2022, and 2023 batches. The respondent profile of this study can be seen in Table 1, where data on the number of respondents is based on class, gender, application used, and portion of offline and online lectures. As many as 75.9% of respondents use an online and offline lecture management system called KULINO (learning management system), less than SIADIN (academic information system), as much as 18.4% for offline lectures only, and Google Class, as many as 5.7% of respondents for online and offline lectures.

**Table 1. Respondent Profile**

| Category | Qty | % |
|---|---|---|
| Year of accounting student class | | |
| 2020 | 66 | 26.9% |
| 2021 | 54 | 22.0% |
| 2022 | 52 | 21.2% |
| 2023 | 73 | 29.8% |
| Gender | | |
| Female | 202 | 82.4% |
| Male | 43 | 17.6% |
| Learning Management System Used | | |
| KULINO | 186 | 75.9% |
| SIADIN | 45 | 18.4% |
| Google Class | 14 | 5,7% |

Source: Primary data processing results (2023)

The data processing and analysis procedures, supported by the SmartPLS application, involve several analytical steps: 1) assessment of the measurement model or outer model, 2) evaluation of the structural model or inner model, and 3) evaluation of the model's goodness and fit, with the detailed information provided in Table 2.

**Table 2. SEM-PLS Model Evaluation**

| SEM-PLS Model Evaluation | Statistical Measures | Description |
|---|---|---|
| Measurement Model Evaluation | Outer Loading ≥ 0.70 (Sholihin & Ratmono, 2021) | Level of validity of indicators/dimensions in measuring variables |
| | Cronbachs Alpha ≥ 0.60<br>Composite Reliability ≥ 0.60 (Hair et al., 2019) | level of reliability or internal consistency of measurement |
| | Average Variance Extracted (AVE) ≥ 0.50 (Hair et al., 2019) | Convergent validity |
| Structural Model Evaluation | p-value < 0.05 or<br>$t_{value} > t_{table}$ (1.96) Significant (Hair et al., 2019) | Hypothesis Testing |
| | (Variance Inflated Factor) VIF < 5 no multicollinier (Hair et al., 2019) | Multicollinearity test or examination between exogenous variables that affect endogenous variables |
| | F Square Direct Effect: 0.02 low; 0.15 moderate; 0.35 high (Hair et al., 2019)<br>F Square Mediasi: 0.02/0.01 low, 0.075 moderate, 0.175 high (Lachowicz et al., 2018) (Ogbeibu et al., 2022) | Influence between variables at the structural level |
| Goodness & Fit Model Evaluation | R Square 0.19 low; 0.33 moderate; 0.66 high (Lachowicz et al., 2018) | The overall effect of exogenous variables on endogenous variables |
| | Q Square > 0 (Hair et al., 2019) | Prediction accuracy or a |

http://doi.org/10.25273/jap.v13i2.19413

| SEM-PLS Model Evaluation | Statistical Measures | Description |
|---|---|---|
| | | measure of how relevant the predictions of the resulting SEM-PLS model |
| | SRMR < 0.08 (Hair et al., 2019) | The goodness of fit in SEM-PLS |
| | GoF Index 0.1 GoF low; GoF Index 0.25 GoF moderate; GoF Index 0.360 GoF High (Lachowicz et al., 2018) | The goodness of fit in SEM-PLS |

Source: Results of researcher data processing (2023)

## RESULT AND DISCUSSION

### Measurement Model Evaluation

According to the PLS data processing results shown in Table 3 under the Loading Factor column, all indicators have loading factor values ranging from 0.795 to 0.935, exceeding the statistical threshold of 0.7 as outlined in Table 2; it can be said that all indicator items used by the study have a robust correlation in influencing each variable tested, in other words, all indicator items are valid. All variables in the study were deemed reliable, as indicated by Cronbach's Alpha (CA) and Composite Reliability (CR) values exceeding 0.7 and average variance extracted (AVE) values above 0.5 (refer to Table 3). Consequently, the variables and indicators used in this study offer more precise and dependable insights into the relationships between the measured constructs.

**Table 3. Measurement Model Evaluation Results**

| Indicator Items | Constructs/ Indicators | Item Reliability | Convergent Validity | | |
|---|---|---|---|---|---|
| | | Loading Factor | CA | CR | (AVE) |
| Perceived Ease of Use (PEU) | | | 0.774 | 0.869 | 0.690 |
| PEU2 | Easy discussion participation | 0.795 | | | |
| PEU3 | Easy-to-understand courses | 0.887 | | | |
| PEU4 | Flexible course schedule | 0.805 | | | |
| Perceived Usefulness (PUF) | | | 0.831 | 0.0.899 | 0.748 |
| PUF1 | Building faculty and student relationships | 0.863 | | | |
| PUF2 | Improve lecture efficiency | 0.911 | | | |
| PUF3 | Increase learning awareness | 0.818 | | | |
| Learning Attitude (LA) | | | 0.897 | 0.928 | 0.764 |
| LA1 | Increase student intentions | 0.805 | | | |
| LA2 | Become more interested | 0.920 | | | |
| LA3 | Supporting lecturers | 0.910 | | | |
| LA4 | Thoughtful attitude | 0.856 | | | |
| Subjective Norms (SN) | | | 0.861 | 0.914 | 0.781 |
| SN1 | Advice and support from classmates | 0.913 | | | |
| SN2 | Invitations and orders from lecturers | 0.805 | | | |

| Indicator Items | Constructs/ Indicators | Item Reliability | Convergent Validity | | |
|---|---|---|---|---|---|
| | | Loading Factor | CA | CR | (AVE) |
| SN3 | Advice and support from upperclassmen | 0.927 | | | |
| Perceived Behavioral Control (PBC) | | | 0.894 | 0.0.934 | 0.826 |
| PBC2 | Have the ability | 0.879 | | | |
| PBC3 | Controlling the impact of learning | 0.926 | | | |
| PBC4 | Setting goals | 0.920 | | | |
| Intention to Adopt Blended Learning (IAB) | | | 0.915 | 0.946 | 0.855 |
| IAB1 | I hope there is Blended Learning | 0.920 | | | |
| IAB2 | Recommend Blended Learning | 0.935 | | | |
| IAB3 | Choose and follow Blended Learning | 0.918 | | | |

Source: PLS application data processing results (2023)

**Goodness and Fit Model Evaluation**

The evaluation of this model is conducted to verify that the model developed for the research is grounded in the data and theoretical framework, ensuring that the constructed structural model is valid and feasible (Hair et al., 2019). The following is a table of model fit and goodness model evaluation results.

**Table 4. Goodness and Fit Model Evaluation Result**

| Quality Criteria | Learning Attitude | Intention to Adopt |
|---|---|---|
| R Square ($R^2$) | 0.620 | 0.768 |
| Q Square ($Q^2$) | 0.538 | 0.658 |
| Fit Summary | Estimated Model | |
| SRMR | 0.070 | |
| GOF Index | 0.749 | |

Source: PLS application data processing results (2023)

According to the data processing results in Table 4, the R Square row indicates the extent to which endogenous variables are affected by other exogenous or endogenous variables in the model. The combined influence of Perceived Usefulness, Perceived Ease of Use, Subject Norms, and Perceived Behavioral Control on Learning Attitude is 62%, categorized as a strong influence. Additionally, the Learning Attitude variable impacts the Intention to Use variable, with a combined influence from Perceived Usefulness, Perceived Ease of Use, Subject Norms, and Perceived Behavioral Control of 76.8%, placing it in the high influence category.

The Q Square value reflects the prediction accuracy, showing how effectively changes in exogenous or endogenous variables can forecast the endogenous variable. Table 4 reveals that the Q Square values for Learning Attitude and Intention to Use are above 0.5, indicating high prediction accuracy for these variables.

The proposed research model is deemed appropriate, as indicated by a Standardized Root Mean Square Residual (SRMR) value below 0.08. Notably, an SRMR value between 0.08 and 0.10 still represents an acceptable fit for the model. Conversely,

an SRMR value above 0.10 suggests that the model does not satisfy the criteria for Goodness of Fit (Sholihin & Ratmono, 2021).

The goodness of Fit Index (GoF Index) comprehensively evaluates the entire model, encompassing both measurement and structural models. This index, calculated from a reflective measurement model, is the root of the average multiplication of AVE with the average R Square (Hair et al., 2019). In our case, Table 2 reveals a GoF Index value of 0.749, surpassing the threshold of 0.36, which is indicative of a high GoF Index. It means that our model is empirically capable of influencing measurement models with a high level of suitability.

**Structure Model Evaluation**

Before testing the influence between variables, a multicollinearity examination was first carried out between exogenous variables that affect endogenous variables to determine whether there was a multicollinearity between variables or not using the inner VIF value. According to Tables 5 and 2, all Inner VIF values are below 5, indicating that there is no multicollinearity among the variables in this study.

**Table 5. Structural Model Evaluation**

| Relationship | Path Coefficient | P Values | F Square | VIF | Result |
|---|---|---|---|---|---|
| H1: PUF → LA | 0.121 | 0.267 | 0.013 | 2.769 | Rejected |
| H2: PUF → IAB | -0.040 | 0.491 | 0.002 | 2.805 | Rejected |
| H3: PEU → LA | 0.246 | 0.010*** | 0.065 | 2.288 | Accepted |
| H4: PEU → IAB | 0.150 | 0.012*** | 0.039 | 2.436 | Accepted |
| H5: LA → IAB | 0.530 | 0.000*** | 0.482 | 2.434 | Accepted |
| H6: SN → LA | 0.048 | 0.544 | 0.002 | 2.413 | Rejected |
| H8: PBC → LA | 0.454 | 0.000*** | 0.241 | 2.082 | Accepted |
| H7: SN → IAB | 0.142 | 0.016*** | 0.035 | 2.418 | Accepted |
| H9: PBC → IAB | 0.204 | 0.002*** | 0.067 | 2.584 | Accepted |
| H10: PUF → LA → IAB | 0.064 | 0.304 | 0.004 | | Rejected |
| H12: SN → LA → IAB | 0.026 | 0.553 | 0.001 | | Rejected |
| H11: PEU → LA → IAB | 0.131 | 0.014*** | 0.017 | | Accepted |
| H13: PBC → LA → IAB | 0.241 | 0.000*** | 0.058 | | Accepted |

Source: PLS application data processing results (2023)

**Perceived Usefulness Affects Learning Attitudes**

Table 5 indicates that perceived usefulness does not significantly impact students' perceived benefits in relation to their learning attitudes, leading to the rejection of this effect. It means that any change in the perception of benefits regarding blended learning-based accounting courses does not influence or impact student learning attitudes. Students know the benefits obtained from blended learning-based accounting lectures, such as improving the quality of lecturer and student relationships, increasing the efficiency of lecture schedules, and increasing awareness of learning, but this does not make it change student learning attitudes. The findings of this study were supported by the respondent's answers to the questionnaire. However, students perceive that blended learning-based accounting learning is effortless and comfortable, but a small number still need to consider the learning method more comfortable and challenging. According to Medina (2018), comfort, convenience, and student motivation factors are very influential on student learning attitudes. These factors are still ignored due to a lack of resources, inadequate training for lecturers, or unattractive lecture designs that cause blended learning not to have the expected impact on learning attitudes Mustafa et al. (2021). In addition to internal factors,

external factors such as social support, learning environment, and psychological condition of students can also influence how they respond to blended learning, regardless of perceived benefits.

It is not in accordance with TAM theory, where perceived usefulness is a fundamental belief that affects attitude (Davis et al., 1989). However, this result is in accordance with the research of Cheng (2019) and (Yao et al., 2022).

**Perceived Usefulness Affects Intention to Adopt Blended Learning**

Perceived usefulness does not affect students' interest in attending accounting lectures based on blended learning; this can be seen in Table 5. Changes in the perception of benefits do not affect students' interest in choosing and attending blended learning-based accounting courses. At the structural model level, the perceived benefits have only a minimal impact on student interest. According to Keržič et al. (2019), in their research on the application of blended learning in universities, stated that performance expectations and facility conditions greatly determine the perception of benefits obtained by students towards the intention to take part in blended learning-based lectures. The lack of understanding of lecturers about blended learning lecture methods, so that the learning design or accounting lectures prepared by lecturers do not meet student expectations so that they can reduce student intentions (Ubaidillah et al., 2022). Based on responses from interviews and questionnaires, respondents indicated that while they recognize the benefits of blended learning, some students still prefer traditional face-to-face accounting lectures over online sessions. It can happen because the condition of the technological facilities owned by students is different, so they are constrained in the network when attending online lectures (Wahyuni et al., 2023). It is not in accordance with TAM theory, where perceived usefulness is a fundamental belief that affects intention behavior (Davis et al., 1989). However, this result is in accordance with research by Lazar et al. (2020).

**Perceived Ease of Use Affects Learning Attitudes**

Table 5 shows that perceived ease of use influences learning attitudes. Students who perceive higher ease of use tend to have a more positive learning attitude, while those who perceive lower ease of use exhibit less favorable learning attitudes. However, as seen in Table 4, the impact of perceived ease of use on student learning attitudes is moderate at the structural level. The convenience of blended learning lectures, such as information technology (Lazar et al., 2020), makes it easier for students to take lectures with a more flexible schedule, access various course materials, and interact with lecturers and fellow students. These conveniences impact student learning attitudes in attending accounting lectures based on blended learning that is more disciplined and flexible. When students find blended learning platforms easy to use, it fosters a positive learning attitude, as they feel more comfortable and less burdened by the technology.

The results of this study provide further support to the technology acceptance model, where perceived ease of use is a critical belief that affects learning attitude (Davis et al., 1989). These findings also align with and reinforce previous research by Salloum et al. (2019), Yao et al. (2022), and Al-Azawei et al. (2017), instilling confidence in the robustness and validity of our findings.

**Perceived Ease of Use Affects Intention to Adopt Blended Learning.**

Table 5 shows a significant impact of perceived ease of use on students' intention to participate in blended learning-based accounting lectures. Students who perceive

http://doi.org/10.25273/jap.v13i2.19413

the platform as more straightforward to use are likelier to engage in these lectures, while those who find it less user-friendly show less interest. At the structural model level, as indicated by Table 4, the influence of perceived ease of use on students' intention to attend blended learning-based accounting lectures is moderate, with values ranging between 0.02 and 0.15.

The results showed that accounting students paid more attention to the practical usefulness of blended learning and reasonable beliefs or self-awareness behaviors while paying less attention to perceptions of the benefits and difficulties of participating in blended learning (Dziuban et al., 2018). When students have a strong perception of the actual benefits of blended learning, it can encourage a positive attitude toward participating in it, thereby increasing their willingness to engage. However, if students prioritize the ease of participating in blended learning, the resulting positive attitude and willingness to participate are less pronounced (Schenk & Hoxhaj, 2019). To successfully implement a blended learning model, prioritizing ease of use and adopting a student-centered approach is critical. By improving the student learning experience, the practical benefits of the blended learning model can be emphasized, leading to increased acceptance of blended learning-based lectures among accounting students. Hence, study programs and instructors should focus on enhancing student outcomes and creating an engaging lecture environment. This focus is crucial for boosting students' willingness to embrace blended learning-based accounting courses. The results of this study agree with the technology acceptance model, where perceived ease of use is one of the fundamental beliefs that affect behavior intention (Davis et al., 1989). These results also agree with previous research by Salloum et al. (2019), Yao et al. (2022), and Al-Azawei et al. (2017).

**Learning Attitudes Affects Intention to Adopt Blended Learning**

There is a significant influence on learning attitudes toward student intention; this can be seen in Table 5. Student learning attitudes impact intention in choosing or attending blended learning-based accounting courses. The better the student's learning attitude, such as being wise, more intention, and supporting lecturers, the more interested students will be in choosing or attending blended learning-based accounting lectures compared to the less good student learning attitudes. According to Taghizadeh and Hajhosseini (2021), positive student learning attitudes can influence students' intentions to adopt blended learning methods because of their direct benefits in their academic and professional contexts. The interviews and questionnaire answers show that students have a positive learning attitude toward the technology platform owned by universities, which is sufficient for implementing blended learning in accounting lectures (Wahyuni et al., 2023). In this case, the university already has resources and technical support, namely providing learning management system (LMS) technology and its institutions to support the implementation of blended learning accounting lectures. This technical support gives students a more enjoyable or satisfying learning experience, increasing positive attitudes towards blended learning (Muslim et al., 2021). In addition, there is support from peers and lecturers who can foster a positive learning attitude, influencing the intention to adopt blended learning (Siahaan & Pramana, 2020). The results of this study are in accordance with the technology acceptance model where student learning attitudes (attitudes learning) are one of the fundamental beliefs that influence intention behavior (Davis et al., 1989); these results are also in accordance with previous research by Salloum et al. (2019) and Yao et al. (2022).

**Subject Norm Affects Learning Attitudes**

Subjective norms do not affect student learning attitudes, as can be seen in Table 5. Subjective norms change will not affect student learning attitudes. At the structural model level, subjective norms have a very low or minimal influence, as seen in Table 4 below 0.015. Based on the responses answers, it is known that students choose or take blended learning-based accounting courses because of suggestions and support from others, such as friends, or because of orders from lecturers, not from the student's awareness (Fatah, 2022). Accounting students are often encouraged to become independent learners. This independence can make them less influenced by social norms and more focused on their personal goals in lectures (Yulita & Hidajat, 2021). However, the varied nature of respondents in accounting students, with their diverse backgrounds, experiences, and motivations, means that the influence of social norms can vary significantly between individuals. Understanding this influence is crucial as it is only sometimes the dominant factor in their learning attitudes (Fadhilatunisa et al., 2020). This study's results differ from those of Suhartono and Pratiwi (2023), who state that subjective norms influence student learning attitudes. However, the results are in accordance with those of Mihartinah and Coryanata (2019), who found that subjective norms do not affect learning attitudes.

**Subject Norms Affect Intention to Adopt Blended Learning**

Table 5 indicates that subjective norms significantly impact students' intention to engage in blended learning-based accounting lectures. The more positive subjective norms that students have will impact increasing student interest in attending blended learning-based accounting lectures. Conversely, the subjective norms of students are increasingly hostile, impacting their interests. It means that positive encouragement is needed from others who have experienced using blended learning-based lectures to increase student interest in using or participating in them (Fatah, 2022; Hasanah & Malik, 2020).

Subjective norms represent students' perceptions of others' expectations, including lecturers, peers, and the accounting profession. If social norms support blended learning methods, students will be motivated to adopt them because they want to meet these expectations (Anthony et al., 2022). Students will seek validation from their social group. If students see that their social group accepts and values blended learning, their intention to adopt blended learning methods can increase. Students will imitate or follow the behavior of others who have been prosperous or successful using blended learning (Rajeh et al., 2021). In addition, pressure from certain groups or parties in the academic environment can influence students to intend to adopt blended learning, such as from the study program or lecturers requiring students to adopt blended learning (Chu & Chen, 2016).

The results of this study are in accordance with the Theory of Planned Behavior introduced by Ajzen (1991), which states that subjective norms affect behavioral interest (behavior intention). This is also supported by the results of research by Fatah (2022), Anthony et al. (2020), Yao et al. (2022), and Cheng (2019).

**Perceived Behavioral Control Affects Learning Attitudes**

Table 5 shows that behavioral control perception significantly impacts students' learning attitudes. Students who have positive behavioral control, such as believing in abilities, controlling the impact of learning, and setting goals, will impact student learning attitudes that are also increasingly positive. Conversely, students with negative behavior control will have a negative impact on student learning attitudes. At

http://doi.org/10.25273/jap.v13i2.19413

the structural model level, the influence of behavioral perception control on learning attitudes is moderate.

Focusing on students' actual needs is essential to improving their attitudes towards blended learning-based courses and controlling their perceived behavior. Students are independent, self-directed learners who prioritize their academic performance and cognitive development (Helsa et al., 2022). Meeting their actual needs requires a combination of course content characteristics and student cognitive development (Mihartinah & Coryanata, 2019). This approach enables the transfer of knowledge and provision of resources, supporting the innovative and independent development of students' learning skills. Therefore, promoting blended learning support systems, including content design, teaching methods, and platforms, is essential (Yao et al., 2022). College students feel confident that they have control over their learning, tending to have a more positive learning attitude. Managing the challenges associated with blended learning will increase confidence and positive attitudes towards learning (Chu & Chen, 2016).

The results of this study are in accordance with the results of research conducted by Anthony et al. (2022) and Rajeh et al. (2021), which stated that behavioral control impacts student learning attitudes. The results are different from those of research conducted by Suhartono and Pratiwi (2023), where behavioral control does not impact learning attitudes.

**Perceived Behavior Control Affects Intention to Adopt Blended Learning**

There is a significant influence of behavioral control of perception on student interest in attending accounting lectures based on blended learning; this can be seen in Table 5. Every student who believes in the control of perception behavior will increase their interest in attending blended learning-based accounting lectures. Conversely, if students do not have control over perception behavior, it reduces interest in attending accounting lectures based on blended learning.

Blended learning focuses on student-centered education and fostering independent learning skills. The success of online accounting courses largely relies on creating an efficient online course platform, a user-friendly interface, and sufficient technological resources. Lecturers play an essential role in this process by summarizing the content of online accounting courses, providing guidance and motivation, and inspiring student thinking through interaction, discussion, and case analysis, thereby increasing interaction and synergy between online and offline lectures (Ashraf et al., 2023). Furthermore, effectively implementing blended learning necessitates support from university management in areas such as infrastructure, teaching staff, technical support, and student preparedness. Management backing is crucial for the success of blended learning, with university administrators playing a pivotal role in offering instructional guidance and psychological and emotional support to students (Schenk & Hoxhaj, 2019).

Additionally, boosting students' self-confidence or self-efficacy and fostering subjective awareness is crucial. Blended learning integrates multiple learning models: online, asynchronous, open, real-time, and community. To adapt to this approach, students require encouragement and guidance to enhance their confidence and motivation to participate in courses. Finally, promoting student-centered pedagogy throughout the course is essential to encourage a proactive attitude towards blended learning-based accounting courses (Verpoorten et al., 2022).

The results of this study are in accordance with the theory of planned behavior, where the control of perceptual behavior in the form of resources and opportunities that a person has can determine the possibility of achieving a behavior, in this case of interest (Ajzen, 1991); (Stamp & Clemons, 2021). The results of this study are also the same as those carried out by other researchers, such as Yao et al. (2022) and Mouloudj et al. (2021).

**Learning Attitudes Mediate The Influence of Perceived Usefulness on The Intention to Adopt Blended Learning**

Table 5 shows that student learning attitudes do not mediate the indirect effect of perceived usefulness on the intention to adopt blended learning-based accounting lectures. It indicates whether students' positive or negative learning attitudes will not influence the indirect relationship between perceived usefulness and the intention to enroll in these courses. Based on the structural model level, the role of mediating student learning attitudes towards the relationship between perceived usefulness and intention behavior is shallow (Lachowicz et al., 2018). Accounting students are often encouraged to become independent learners. It means that although they perceive the usefulness of blended learning, their learning attitudes are less influenced by this perception because they focus more on their personal goals in learning (Yulita & Hidajat, 2021). Previous experience with technology or similar learning methods can make students immediately adopt blended learning based on perceived usefulness without first considering their learning attitudes (Cao, 2023). Students may perceive that blended learning is directly effective without the need to go through attitude mediation. It means that perceived usefulness can directly influence adoption intentions without the need for learning attitudes to intervene (Um, 2021). External factors such as college support, availability of resources, and social norms have a more substantial influence on blended learning adoption intentions than student learning attitudes.

The results of this study are not in accordance with the theory of planned behavior, which states that behavioral attitudes (attitudes) can have an impact on mediating indirect effects of perceived benefits on behavioral interests (Ajzen, 1991). However, the results of this study are the same as those of the research conducted by Cheng (2019) and Taghizadeh et al. (2021).

**Learning Attitudes Mediate The Influence of Perceived Ease of Use on Intentions to Adopt Blended Learning**

Table 5 indicates that student learning attitudes mediate the indirect effect of perceived ease of use on the intention to adopt blended learning-based accounting lectures. A more positive student learning attitude enhances the indirect influence of perceived ease of use on the intention to adopt these courses. Conversely, if students have a negative learning attitude, it diminishes the indirect effect of perceived ease of use on their intention. In the structural model, the role of mediation by student learning attitudes is partial, showing a low level of mediation for the indirect influence of perceived ease of use on behavioral intention.

Perceived ease of use can increase student motivation to use blended learning in accounting courses. When students feel that the technology used in blended learning is easy to use, they tend to have a more positive attitude toward learning, increasing their intention to adopt blended learning-based accounting courses (Fadhilatunisa et al., 2020). The perceived ease students feel makes them able to learn more efficiently with blended learning. This efficiency can increase positive learning attitudes, which

http://doi.org/10.25273/jap.v13i2.19413

mediate the intention to adopt blended learning methods (Rajeh et al., 2021). Ease of use can reduce technical barriers students feel, often barriers to adopting blended learning. By reducing these barriers, students' learning attitudes become more positive, which mediates their intention to adopt blended learning (Um, 2021).

The findings of this study are consistent with the theory of planned behavior and support earlier research. They show that students who perceive blended learning as more straightforward to use are more likely to enhance their intention to participate in blended learning-based accounting lectures. Furthermore, this intention behavior is further enhanced when accompanied by a positive student learning attitude (Fatah, 2022). Conversely, a negative learning attitude can dampen the interest in participating in blended learning lectures, even with a reasonable perceived ease of use. These findings are consistent with the theory of planned behavior, where learning attitude behavior can mediate the relationship between the perception of ease with interest behavior (Ajzen, 1991) and previous research conducted by Cheng (2019).

**Learning Attitudes Mediate The Influence of Subject Normative on Intention to Adopt Blended Learning**

Table 5 reveals that student learning attitudes do not mediate the indirect effect of subjective norms on the intention to adopt blended learning-based accounting lectures. It indicates that neither positive nor negative student learning attitudes influence the indirect relationship between subjective norms and the intention to enroll in these courses. At the structural model level, the role of mediating learning attitudes in influencing the relationship of subjective norms to student interest still needs to be higher. Students have different backgrounds, experiences, and motivations. It means that the influence of subjective norms can vary significantly between individuals, so they are not always the dominant factor in their learning attitudes. Students perceive that blended learning is directly effective without needing to mediate learning attitudes (Anthony et al., 2022). Subjective norms can directly influence adoption intentions without the need for learning attitudes to intervene. Colleges or courses of study can focus more on improving subjective norms rather than changing learning attitudes. Course programs should be designed to accentuate support from others for the use of blended learning. Accounting course materials should be developed to demonstrate social support and positive norms regarding the use of blended learning. It can strengthen subjective norms and influence students to intend to adopt blended learning (Platonova et al., 2022). It is not in accordance with the theory of planned behavior and research by Fatah (2022), which has a negative effect. However, this research is in accordance with research conducted by Mouloudj et al. (2021).

**Learning Attitudes Mediate The Effect of Perceived Behavioral Control on Intention to Adopt Blended Learning**

Student learning attitudes mediate the indirect influence between behavioral control perceptions of intention behavior to adopt accounting lectures based on blended learning; this can be seen in Table 5. The better the students' attitude, the indirect influence of behavioral control on the behavior intention to adopt blended learning-based accounting lectures. Conversely, if students' learning attitude is not good, it will weaken the indirect influence of perceptual behavior control on intention behavior (Anthony et al., 2022). In the structural model of the role of mediation (partial mediation), student learning attitudes towards indirect influences of behavioral control and intention behavior are classified as moderate influences (Ogbeibu et al., 2022).

These findings highlight the importance of behavioral control in shaping accounting and admissions students' learning attitudes to adopt blended learning-based courses. These results show that creating student confidence by understanding the impact and objectives of lectures and providing students with the ability or skills to use information technology devices to support blended learning lecture activities (Stamp & Clemons, 2021). Students can have a positive and beneficial impact on the learning attitudes of accounting students and their willingness to engage with this method of coursework (Lifatin et al., 2019). Students who have high behavioral control can increase their confidence in their ability to adopt blended learning-based accounting courses, which in turn positively affects their learning attitudes. Positive experiences in blended learning can affect student learning attitudes, so this positive learning attitude will mediate the relationship between behavioral control and intentions to adopt blended learning (Um, 2021).

The results of this study are in accordance with the theory of planned behavior, where learning attitude behavior can mediate the relationship between behavioral control and interest behavior (Ajzen, 1991) and previous research conducted by Rajeh et al. (2021).

## CONCLUSION

Based on the statistical data analysis and the preceding discussion, this study concludes that perceived usefulness does not affect students' learning attitudes or intentions and interest in adopting blended learning for accounting lectures. Perceived ease of use directly impacts learning attitudes and interest in adopting blended learning-based accounting lectures. Learning attitudes can affect students' interest in adopting blended learning-based accounting lectures. Subjective norms do not affect students' learning attitudes but affect students' interest in adopting blended learning platforms in accounting lectures. Perceived behavioral control significantly influences students' learning attitudes and interest in adopting blended learning in accounting lectures. Students' learning attitudes cannot mediate the relationship between perceived usefulness and interest in adopting accounting lectures based on blended learning. Similarly, the relationship between subjective norms and interest in adopting blended learning cannot be mediated by students' learning attitudes. Meanwhile, the relationship of influence that students' learning attitudes can mediate is the relationship between the influence of perception of convenience on the interest in adopting blended learning and the relationship between the influence of Perceived Behavioral Control on the adoption of blended learning.

This research was conducted in Semarang, so the results are not generalizable. It was a quantitative study involving a small-scale, monocultural sample of accounting students in Indonesia's higher education context. To better assess the validity of these conclusions, future research should use additional comparable study designs to examine a broader and more diverse sample of students from various academic backgrounds, including different universities, class sizes, and fields of study. Furthermore, it will explore other variables that can affect lecturer acceptance of blended learning. Probabilistic neural networks can forecast student performance in blended learning environments. Research focuses on the student's point of view, but the lecturer's perspective can also be used to represent the perspective of the research direction (Virani et al., 2020).

We strongly recommend further research to explore additional theories, such as the Unified Theory of Acceptance and Use of Technology (Azizi et al., 2020), the technology acceptance model, and the theory of planned behavior. Integrating these

theories allows researchers to understand better the factors affecting technology acceptance in higher education. This comprehensive approach can significantly enhance knowledge in the field and offer valuable insights into practical applications, paving the way for future advancements and opportunities for further contributions.

**ACKNOWLEDGEMENT**
LPPM Dian Nuswantoro University has funded this work with contract number 109/A.38-04/UDN-09/XI/2023.

**REFERENCES**

Ajzen, I. (1991). The Theory of Planned Behavior. *Organizational Behavior and Human Decision Processes*, *50 (1)*, 179–211. https://doi.org/10.47985/dcidj.475

Al-Azawei, A., Parslow, P., & Lundqvist, K. (2017). Investigating the effect of learning styles in a blended e-learning system: An extension of the technology acceptance model (TAM). *Australasian Journal of Educational Technology*, *33*(2), 1–23. https://doi.org/10.14742/ajet.2741

Amenduni, F., Annese, S., Candido, V., McLay, K., & Ligorio, M. B. (2021). Blending Academic and Professional Learning in a University Course for Future E-learning Specialists: The Perspective of Company Tutors. *Education Sciences*, *11*(8), 1–15. https://doi.org/10.3390/educsci11080415

Andiola, L. M., Masters, E., & Norman, C. (2020). Integrating technology and data analytic skills into the accounting curriculum: Accounting department leaders' experiences and insights. *Journal of Accounting Education*, *50(1)*, 1–18. https://doi.org/10.1016/j.jaccedu.2020.100655

Anthony, B., Kamaludin, A., Romli, A., Raffei, A. F. M., Phon, D. N. A. L. E., Abdullah, A., & Ming, G. L. (2022). Blended Learning Adoption and Implementation in Higher Education: A Theoretical and Systematic Review. In *Technology, Knowledge and Learning* 27(2). https://doi.org/10.1007/s10758-020-09477-z

Anthony Jnr, B., Kamaludin, A., Romli, A., Mat Raffei, A. F., A_L Eh Phon, D. N., Abdullah, A., Leong Ming, G., A Shukor, N., Shukri Nordin, M., & Baba, S. (2020). Predictors of blended learning deployment in institutions of higher learning: theory of planned behavior perspective. *International Journal of Information and Learning Technology*, *37*(4), 179–196. https://doi.org/10.1108/IJILT-02-2020-0013

Ashraf, M. A., Shabnam, N., Tsegay, S. M., & Huang, G. (2023). Acceptance of Smart Technologies in Blended Learning: Perspectives of Chinese Medical Students. *International Journal of Environmental Research and Public Health*, *20*(3), 1–14. https://doi.org/10.3390/ijerph20032756

Azizi, S. M., Roozbahani, N., & Khatony, A. (2020). Factors affecting the acceptance of blended learning in medical education: application of UTAUT2 model. *BMC Medical Education*, *20*(1), 1–9. https://doi.org/10.1186/s12909-020-02302-2

Cao, W. (2023). A meta-analysis of effects of blended learning on performance, attitude, achievement, and engagement across different countries. *Frontiers in Psychology*, *14(1), 1–15*. https://doi.org/10.3389/fpsyg.2023.1212056

Cheng, E. W. L. (2019). Choosing between the theory of planned behavior (TPB) and the technology acceptance model (TAM). *Educational Technology Research and Development*, *67*(1), 21–37. https://doi.org/10.1007/s11423-018-9598-6

Chu, T. H., & Chen, Y. Y. (2016). With Good We Become Good: Understanding e-learning adoption by theory of planned behavior and group influences. *Computers and Education*, *93(1)*, 37–52. https://doi.org/10.1016/j.compedu.2015.09.013

Davis, F. D., Bagozzi, R. P., & Warshaw, P. R. (1989). User Acceptance of Computer Technology: A Comparison of Two Theoretical Models. *Management Science*, *35*(8), 982–1003. https://doi.org/10.1287/mnsc.35.8.982

Dziuban, C., Graham, C. R., Moskal, P. D., Norberg, A., & Sicilia, N. (2018). Blended learning: the new normal and emerging technologies. *International Journal of Educational Technology in Higher Education*, *15*(3), 1-16. https://doi.org/10.1186/s41239-017-0087-5

Fadhilatunisa, D., Fakhri, M. M., & Rosidah, R. (2020). Pengaruh Blended Learning Terhadap Aktivitas Belajar Dan Hasil Belajar Mahasiswa Akuntansi. *Jurnal Pendidikan Akuntansi Indonesia*, *18*(2), 93–106. https://doi.org/10.21831/jpai.v18i2.35345

Fatah, K. (2022). Factors Affecting Acceptance of the Use of Open Learning with the Theory of Planned Behavior ( TPB ) Approach to Accounting Students at Muhammadiyah University of Pekajangan Pekalongan. *The 15th University Research Colloqium 2022 Universitas Muhammadiyah Gombong Factors*, 1–10.

Hair, J. F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). When to use and how to report the results of PLS-SEM. *European Business Review*, *31*(1), 2–24. https://doi.org/10.1108/EBR-11-2018-0203

Hasanah, Hasanah; Muh, Nasir., & Malik. (2020). Blended learning in improving students' critical thinking and communication skills at Universit. *Cypriot Journal of Educational Sciences*, *15*(5), 1295–1306. https://doi.org/https://doi.org/10.18844/cjes.v15i5.5168

Helsa, Y., Marasabessy, R., Juandi, D., & Turmudi, T. (2022). Penerapan Hybrid Learning di Perguruan Tinggi Indonesia: Literatur Review. *Jurnal Cendekia : Jurnal Pendidikan Matematika*, *7*(1), 139–162. https://doi.org/10.31004/cendekia.v7i1.1910

Keržič, D., Tomaževič, N., Aristovnik, A., & Umek, L. (2019). Exploring critical factors of the perceived usefulness of blended learning for higher education students. *PLoS ONE*, *14*(11), 1–18. https://doi.org/10.1371/journal.pone.0223767

Kurniawan, R., Pramana, E., & Budianto, H. (2021). The Adoption of Blended Learning in Non-Formal Education Using Extended Technology Acceptance Model. *Indonesian Journal of Information Systems*, *4*(1), 27–42. https://doi.org/10.24002/ijis.v4i1.4415

Lachowicz, M. J., Preacher, K. J., & Kelley, K. (2018). A novel measure of effect size for mediation analysis. *Psychological Methods*, *23*(2), 244–261. https://doi.org/10.1037/met0000165

Lazar, I. M., Panisoara, G., & Panisoara, I. O. (2020). Digital technology adoption scale in the blended learning context in higher education: Development, validation and testing of a specific tool. *PLoS ONE*, *15*(7), 1–27. https://doi.org/10.1371/journal.pone.0235957

Lifatin, S., Rochman, E., & Alwan Sri, K. (2019). Analisis Penerimaan Penggunaan E-Learning dengan Pendekatan Theory of Planned Behavior (TPB) pada Mahasiswa Akuntansi Universitas Jember. *E-Journal Ekonomi Bisnis Dan Akuntansi*, *6(1),* 120–126. https://doi.org/10.19184/ejeba.v6i2.11151

Medina, L. C. (2018). Blended learning : Deficits and prospects in higher education. *Australasian Journal of Educational Technology*, *34*(1), 42–56. https://doi.org/10.14742/ajet.3100

Mihartinah, D., & Coryanata, I. (2019). Pengaruh Sikap Terhadap Perilaku, Norma Subjektif, Dan Kontrol Perilaku Persepsian Terhadap Niat Mahasiswa Akuntansi Untuk Mengambil Sertifikasi Chartered Accountant. *Jurnal Akuntansi*, *8*(2), 77–88.

https://doi.org/10.33369/j.akuntansi.8.2.77-88
Mouloudj, K., Bouarar, A. C., & Stojczew, K. (2021). Analyzing the Students' Intention to Use Online Learning System in the Context of COVID-19 Pandemic: A Theory of Planned Behavior Approach. *Advances in Global Education and Research*, *4*, 1–17. https://doi.org/10.5038/9781955833042
Muslim, E. B., Yuniawan, R., & Virgiawan, R. (2021). FAKTOR-FAKTOR YANG MEMPENGARUHI INTENTION TO USE VIRTUAL LEARNING (Studi Kasus Mahasiswa Ekonomi Islam FIAI UII). *Jurnal Mahasiswa FIAI-UII, at-Thullab*, *2*(2), 418–427. http://doi.org/10.1186/s41239-017-0066-x
Mustafa, M. H., Ahmad, M. B., Shaari, Z. H., & Jannat, T. (2021). Integration of TAM, TPB, and TSR in understanding library user behavioral utilization intention of physical vs. E-book format. *Journal of Academic Librarianship*, *47*(5), 1-11. https://doi.org/10.1016/j.acalib.2021.102399
Nikolopoulou, K., & Zacharis, G. (2023). Blended Learning in a Higher Education Context: Exploring University Students' Learning Behavior. *Education Sciences*, *13*(1), 1-14. https://doi.org/10.3390/educsci13050514
Ogbeibu, S., Chiappetta Jabbour, C. J., Burgess, J., Gaskin, J., & Renwick, D. W. S. (2022). Green talent management and turnover intention: the roles of leader STARA competence and digital task interdependence. *Journal of Intellectual Capital*, *23*(1), 27–55. https://doi.org/10.1108/JIC-01-2021-0016
Platonova, R. I., Orekhovskaya, N. A., Dautova, S. B., Martynenko, E. V, Kryukova, N. I., & Demir, S. (2022). Blended Learning in Higher Education: Diversifying Models and Practical Recommendations for Researchers. *Frontiers in Education*, *7(1), 1-11*. https://www.frontiersin.org/articles/10.3389/feduc.2022.957199
Rajeh, M. T., Abduljabbar, F. H., Alqahtani, S. M., Waly, F. J., Alnaami, I., Aljurayyan, A., & Alzaman, N. (2021). Students' satisfaction and continued intention toward e-learning: a theory-based study. *Medical Education Online*, *26*(1), 1-8. https://doi.org/10.1080/10872981.2021.1961348
Salloum, S. A., Qasim Mohammad Alhamad, A., Al-Emran, M., Abdel Monem, A., & Shaalan, K. (2019). Exploring students' acceptance of e-learning through the development of a comprehensive technology acceptance model. *IEEE Access*, *7*, 128445–128462. https://doi.org/10.1109/ACCESS.2019.2939467
Schenk, B., & Hoxhaj, L. (2019). Challenges in switching to blended learning environments: An analysis of students' attitudes and performance. *40th International Conference on Information Systems, ICIS 2019*.
Sholihin, M., & Ratmono, D. (2021). *Analisis SEM-PLS dengan WarpPLS 7.0 : untuk hubungan nonlinier dalam penelitian sosial dan bisnis* (C. Mitak (ed.); 1st ed.). Yogyakarta : Andi.
Siahaan, S. D. N., & Pramana, D. (2020). Strategi Pembelajaran Blended Learning Terhadap Motivasi, Hasil, Dan Mutu Belajar Mahasiswa. *Ekuitas: Jurnal Pendidikan Ekonomi*, *8*(2), 97–109. https://doi.org/10.23887/ekuitas.v8i2.28435
Singh, J., Steele, K., & Singh, L. (2021). Combining the Best of Online and Face-to-Face Learning: Hybrid and Blended Learning Approach for COVID-19, Post Vaccine, & Post-Pandemic World. *Journal of Educational Technology Systems*, *50*(2), 140–171. https://doi.org/10.1177/00472395211047865
Stamp, J., & Clemons, D. (2021). Application of The Theory of Planned Behavior to Generation Z and Higher Education. *Journal of Student Research*, *10*(3), 1–10. https://doi.org/10.47611/jsr.v10i3.1294
Sugahara, S., & Cilloni, A. (2021). Mediation effect of students' perception of

accounting on the relationship between game-based learning and learning approaches. *Journal of Accounting Education*, *56(1)*, 1-17. https://doi.org/10.1016/j.jaccedu.2021.100730

Suhartono, E., & Pratiwi, A. N. (2023). Faktor-faktor yang Mempengaruhi Niat Mahasiswa Mengikuti Kuliah Akuntansi dengan E-learning: Pendekatan Theory of Planned Behavior. *Jurnal Akuntansi, Keuangan Dan Auditing*, *4*(1), 300–315. http://publikasi.dinus.ac.id/index.php/jaka

Taghizadeh, M., & Hajhosseini, F. (2021). Investigating a Blended Learning Environment: Contribution of Attitude, Interaction, and Quality of Teaching to Satisfaction of Graduate Students of TEFL. *Asia-Pacific Education Researcher*, *30*(5), 459–469. https://doi.org/10.1007/s40299-020-00531-z

Tran, T. T., & Herzig, C. (2023). Blended case-based learning in a sustainability accounting course: An analysis of student perspectives. *Journal of Accounting Education*, *63(1)*, 1-17. https://doi.org/10.1016/j.jaccedu.2023.100842

Ubaidillah, A. R., Setiadi, D., Yamin, M., & Artayasa, I. P. (2022). Analisis Hambatan Pelaksanaan Blended Learning Pada Pembelajaran Biologi di SMAN 1 Lingsar. *Jurnal Ilmiah Profesi Pendidikan*, *7*(3b), 1633–1638. https://doi.org/10.29303/jipp.v7i3b.810

Um, N. (2021). Learners' Attitude toward E-Learning: The Effects of Perceived System Quality and E-Learning Usefulness, Self-Management of Learning, and Self-Efficacy. *International Journal of Contents*, *17*(2), 41–47. https://doi.org/10.5392/IJoC.2021.17.2.041

UNESCO. (2020). *COVID-19 educational disruption and response*. UNESCO.

Verpoorten, D., Huart, J., Detroz, P., & Jérôme, F. (2022). Blended Learning in Higher Education: Faculty Perspective through the Lens of the Planned Behaviour Theory. In M. M. C. Shohel (Ed.), *IntechOpen : E-Learning and Digital Education in the Twenty-First Century* (pp. 1–20). University of Liège. https://doi.org/10.5772/intechopen.95375

Virani, S. R., Saini, J. R., & Sharma, S. (2020). Adoption of massive open online courses (MOOCs) for blended learning: the Indian educators' perspective. *Interactive Learning Environments*, *31*(2), 1060–1076. https://doi.org/https://doi.org/10.1080/10494820.2020.1817760

Wahyuni, A. T., Yunisca, L., & Handican, R. (2023). Blended Learning: Bagaimana Persepsi Mahasiswa? *Griya Journal of Mathematics Education and Application*, *3*(1), 125–134. https://doi.org/10.29303/griya.v3i1.281

Yao, Y., Wang, P., Jiang, Y. J., Li, Q., & Li, Y. (2022). Innovative online learning strategies for the successful construction of student self-awareness during the COVID-19 pandemic: Merging TAM with TPB. *Journal of Innovation and Knowledge*, *7*(4), 1-9. https://doi.org/10.1016/j.jik.2022.100252

Yu, T., Dai, J., & Wang, C. (2023). Adoption of blended learning: Chinese university students' perspectives. *Humanities and Social Sciences Communications*, *10*(1), 1–16. https://doi.org/10.1057/s41599-023-01904-7

Yulita, H., & Hidajat, K. (2021). Pengaruh Adopsi Inovasi E-Learning terhadap Minat Belajar Mahasiswa Dimediasi Motivasi Belajar pada Era New Normal. *Journal of Business & Applied Management*, *14*(1), 27–44. https://doi.org/10.30813/jbam.v14i1.2709

Zeqiri, J., Kareva, V., & Alija, S. (2021). Blended Learning and Student Satisfaction: The Moderating Effect of Student Performance. *Business Systems Research*, *12*(2), 79–94. https://doi.org/10.2478/bsrj-2021-0020