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Research Paper

The Effect of Accounting and Finance Teachers' Digital Competence on Technology Acceptance in Education

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ABSTRACT

Technological developments require educators to adapt to new technologies and use more digital materials in education. The success of using technological tools in education depends on many factors, including the coordinated efforts of teachers, students, school administrators, and parents, as well as the updating of curricula, the establishment of technical infrastructure, industry collaborations, and government policies. However, for the effective use of increasing technological educational tools in teaching environments, teachers must first have a level of digital literacy that allows them to actively use these digital tools. The study focused on 'Vocational and Technical Education (VTE)' to determine the effect of teachers' digital literacy beliefs on technology acceptance and use. In this context, a survey was conducted to investigate the effect of the digital competence levels of accounting and finance teachers working within vocational education in the Western Mediterranean region on the adoption of technology in education during the 2024-2025 academic year. The survey data were evaluated using the Partial Least Squares (PLS) model within the 'structural equation model'. The study supports that all connections between 'Perceived Usefulness (PU)', 'Perceived Ease of Use (PEU)', and 'Behavioral Intention (BI)' are consistent with the original 'Technology Acceptance Model (TAM)'. Furthermore, the study indicates a significant relationship between accounting and finance teachers' digital competence belief (TDCB) and behavioral intentions (BI). The study contributes to the literature on teachers' intentions to use digital tools in teaching environments and in VTE.

INTRODUCTION

The requirement for people to acquire digital skills has arisen as technologies become indispensable in human life (Muammar et al., 2023). Due to the fast changes and updates in information technologies, researchers and educators must follow these technological developments closely and integrate them into education and training fields (Avcı et al., 2019). Meeting the demands of today's digital age requires a broader and more complex skill set in education than ever before. Therefore, teachers face various challenges in meeting the needs of these new technologies and using current digital education technologies (DET) (Redecker, 2017). Teachers must enhance their relevant digital skills and be able to utilize the appropriate technologies to create the most suitable educational environments for their students (Alarcón et al., 2020).

Today, technological developments are rapidly digitizing the teaching materials used in educational institutions. Therefore, various incentives are being offered to educational institutions to encourage the widespread use of technology. It is believed that educators having easier access to different DET will conduct the teaching process by using them in teaching environments (Antonietti et al., 2022). While the pandemic process experienced on a global scale forced educational institutions to use online platforms more intensively, it has made it possible to experience that the use of both communication and information technologies will become a necessity in educational environments in the future (Bakator & Radosav, 2020).

The process of integrating technology into education involves diverse variables, such as technical infrastructure, school management, teachers, students, curriculum, and government policies (Avcı et al., 2019). However, the increase in the use of DET requires teachers who will activate these DET and use them in teaching environments to have sufficient digital literacy. Although the provision of appropriate computerized environments and internet infrastructures for educational institutions is the primary need in terms of the use of DET, the digital qualifications of teachers are also very important for using the DET in classrooms (Backfisch et al., 2021; Bingimlas, 2009). The implementation of new technological developments in classrooms, which offer various learning opportunities for teachers and students, is closely connected to teachers' levels of digital competence (Demissie et al., 2022).

Rapidly evolving technology is improving their access to information, interaction, and collaboration while changing students' learning experiences. Therefore, using technology in education becomes important (Doğan & Günbatar, 2024). Although there is sufficient support for using technology in educational environments for education systems and school management, teachers' digital competence levels must be high to be successful in education. It is emphasized that various variables, such as teachers' gender, previous experiences in technology use, innovation potential in education, and cultural orientation, are important for success in technology integration (Scherer et al., 2021). In addition, teachers' self-efficacy beliefs concerning the use of DET in educational areas and the perceived usefulness of educational technologies indicate important motivation sources for using digitalization (Backfisch et al., 2021). Digitalization of instructional environments includes the ability to find and access digital learning and educational resources and the ability to use them effectively. Therefore, teachers need access to resources to develop their digital competencies in teaching areas (Alarcón et al., 2020).

Skills and digital competences should be constantly updated to respond faster to changing educational environments due to emerging technologies (Falloon, 2020). Educational environments supported by modern digital learning applications allow students to actively participate in learning by researching and experiencing scientific knowledge (Fakherji, 2019). For this reason, with the transition from physical education environments to virtual education, teachers may turn to new technologies for teaching, communicating, and creating reliable exam environments (Cabero-Almenara et al., 2020). In addition, for virtual education, teachers should learn to use new software and online platforms, prepare digital course materials, and adjust the pace of teaching (Feng et al., 2020). Therefore, today, teachers are expected to present professional development for using technology effectively (Alarcón et al., 2020). Understanding the competence level of educators is significant in determining the challenges of using DET in teaching and learning processes. In addition, by continuously measuring digital competences, the areas where educators need professional development can be identified (Muammar et al., 2023).

By incorporating current digital developments into teaching environments, education and teaching processes can be utilized more effectively. It is believed that teachers' digital literacy levels are important for technological developments to be integrated into students' learning processes in teaching environments (Alarcón et al., 2020; Antonietti et al., 2022; Kuş & Mert, 2024; Scherer et al., 2021). Therefore, academic interest in the impact of teachers' digital literacy levels on teaching environments continues. Although how teachers' digital literacy affects their technology acceptance and usage intentions continues to attract interest, it has been found that there is a limited number of studies related to the field of vocational and technical education (VTE). The literature appears to have a gap regarding the determination of teachers' digital literacy in VTE. There appears to be a gap in the literature regarding the determination of digital literacy among teachers in vocational and technical education (Antonietti et al., 2022). Furthermore, the study is expected to contribute to existing literature by examining the limited number of empirical studies focusing on the relationship between the Technology Acceptance Model (TAM) and Teachers' Digital Competence Beliefs (TDCB). Specifically, the study aims to determine the suitability of the Technology Acceptance Model (TAM) in the context of vocational education and to examine the relationship between teachers' self-assessments of their digital competence beliefs and their intentions to accept and use technology in classrooms. Thus, it is expected that this study will contribute to the literature on the applicability of the TAM in the context of vocational education in terms of Teachers' Digital Competence Beliefs and encourage greater technology acceptance in educational settings.

The research aims to appraise the suitability of the 'Technology Acceptance Model (TAM)' in accounting and finance education within the scope of VTE in Turkey, as well as to investigate the connection between accounting and finance teachers' digital competence beliefs and intentions to accept and use technology in the classroom. Firstly, the TAM model created according to the purpose of the study is explained, followed by a discussion of using DET in VTE. After providing information on VTE at the secondary level in the field of accounting and finance in Turkey, the study continues with its methodology, findings, and conclusions.

Technology Acceptance Model (TAM) in Education

The TAM model considers teachers' beliefs and behaviors towards accepting technology and using it in teaching environments as critical factors. The Davis (1989) model identifies factors influencing employee acceptance and use of technology in the workplace. TAM represents an attitude that reflects people's acceptance of technology use based on the perceived ease and benefit of using information technologies and is frequently preferred for the integration of instructional technologies. Therefore, it assumes that technology users will be inclined to use DET if they believe these technologies will help them do their jobs better. Furthermore, even if they think using new technology or applications is very difficult, the benefits they will gain may be considered more important than the effort they expend in using these applications or technologies (Davis, 1989).
Although the original model developed by Davis (1989) was later expanded to include additional factors, it continues to be regarded in the literature as the primary determinant of TAM models (Cattaneo et al., 2025). A study focusing on the availability of information technologies revealed that social influence, performance, and effort expectations directly determine usage intention, while intention and success conditions directly determine usage behavior (Venkatesh et al., 2003).

The Use of DET in VTE

VTE encompasses dual-track education comprising school-based and workplace-based training. In VTE, the combination of school-based and workplace-based learning aims to develop professional competencies by establishing significant connections

between students' knowledge, attitudes, and skills (Schaap et al., 2012). VTE brings together theoretical and practical training so that students can acquire professional knowledge and skills (Antonietti et al., 2022). In addition to being successful in terms of theoretical and practical knowledge, VTE faces different challenges in preparing students to adapt to changing and complex working environments (Schwendimann et al., 2015). In VTE, for students to grasp theoretical and practical learning in a complementary manner, VTE teachers need to create classroom teaching environments that support workplace training skills (Kyndt et al., 2022). Therefore, in VTE, teachers must offer learning processes that integrate the information, skills, and attitudes required to meet the demands of 'school-based and workplace-based learning' (Schaap et al., 2012). Therefore, using DET is significant in establishing connections between theoretical and practical skills in VTE (Cattaneo et al., 2022). DET can lay a bridge to the gap that may exist between school and workplace learning processes. Education provided through a cross-functional link between school and the workplace reinforces the theoretical knowledge imparted at school with practical experience in the workplace. This allows students to understand better the knowledge they acquire at school through practical examples in the workplace (Schwendimann et al., 2015).

Demands for using DET in teaching processes in VTE are increasing. The use of DET in education will support the development of more skilled and competent students, thereby contributing to the creation of a better workforce in the future. Consequently, it is necessary for teachers working in VTE to improve their knowledge and skills regarding the use of DET (Habibi et al., 2023). Nowadays, various DETs are used to learn more about the curriculum. Furthermore, with the proliferation of social networks, the digital divide between teachers and students is rapidly increasing (Alarcón et al., 2020). The integration of DET into educational environments, particularly in VTE, plays an important role in terms of students' experiences at their workplaces during internships (Schwendimann et al., 2015). The study addresses the digital literacy of accounting and finance teachers working in 'Vocational and Technical Anatolian High School' type schools that provide vocational education at the secondary level in Türkiye.

Teachers' digital competence encompasses the skills, knowledge, attitudes, strategies, and awareness that enable them to effectively utilize technological devices and digital resources to succeed in teaching and learning objectives, taking into account the pedagogical dimension of using these technologies (Antonietti et al., 2022; Cattaneo et al., 2022; Hämäläinen et al., 2021; Reisoğlu & Çebi, 2020). There is a limited amount of research on VTE teachers' technology acceptance that uses the TAM models to determine VTE teachers' level of technology acceptance (Antonietti et al., 2022; Cattaneo et al., 2025; Zarafshani et al., 2020).

VTE at Secondary Level in the Field of Accounting and Finance in Turkey

VTE at the secondary level in Turkey is provided through 'Vocational and Technical Anatolian High Schools' and 'Multi-program Anatolian High Schools'. In addition to these types of high schools, VTE centers also support vocational education. VTE is provided in 119 branches across 56 different fields, including accounting and finance, justice, information technology, child development and education, maritime studies, electrical and electronic technology, jewelry technology, metallurgy technology, health services, agriculture, marketing and retail, aircraft maintenance, and transport services (MEB, 2025).

VTE programs provide education and training through VTE courses, workshops, and laboratory courses based on basic vocational skills. In addition, the theoretical knowledge provided to students is reinforced in practice through VTE training in businesses. In Turkey, education is provided in the fields of accounting and finance at the secondary education level in the branches of accounting and foreign trade.

Students in the field of accounting and finance are primarily provided with professional courses and theoretical knowledge and are required to undertake work placements in businesses as part of skills training at the Year 12 level. Moving physical teaching environments to virtual environments can be an effective way to integrate what students learn at school with their work experience (Dillenbourg et al., 2022). Therefore, accounting and finance teachers using DET by incorporating virtual environments into physical teaching areas will positively support students' workplace training. VTE programs are prepared to equip students to meet the expectations of the labor market. In this context, the integration of DET into education and training aims to create the qualified workforce demanded by the labor market.

LITERATURE REVIEW

Today, there is an increasing need for teachers to adopt and use new technologies to support their teaching and learning methods. Beliefs that a particular technology is useful and easy to use are considered quite important in terms of the use of technology in education. The original TAM model developed by Davis (1989) has been developed over time, and different versions have emerged (Venkatesh & Davis, 2000; Venkatesh & Bala, 2008; Venkatesh et al., 2003). Previous studies have tried to understand the factors that influence the integration of digital technology into educational institutions and teachers' adoption of technology (Dangi et al., 2021; Scherer, 2019; Uerz et al., 2018; Venkatesh & Davis, 2000).

The literature includes studies focusing on the importance of digital technologies in establishing a link between theoretical and practical skills in vocational education (Cattaneo et al., 2022; Cattaneo et al., 2025; Habibi et al., 2023; Zarafshani et al., 2020), as well as studies highlighting the potential contributions of digital technologies to school and workplace-based learning processes (Schwendimann et al., 2015). In addition to studies emphasizing teachers' effective use of digital technologies (Antonietti et al.,

2022; Cattaneo et al., 2022; Hämäläinen et al., 2021; Reisoğlu and Çebi, 2020), there are also studies drawing attention to the potential for developing digital divides between teachers and students (Alarcón et al., 2020). However, it has been determined that there are a limited number of studies on the technology acceptance of vocational education teachers and the use of the TAM to assess the level of technology acceptance of vocational teachers (Antonietti et al., 2022; Cattaneo et al., 2025; Zarafshani et al., 2020).

When evaluating studies conducted in Türkiye within the framework of the TAM model, different studies are encountered. Kukul et al. (2022) evaluate the TAM model in the context of teachers using animated strategies in the classroom. Özkan & Yeşilırmak (2020) examine the effectiveness of online education systems used by students, while Çolak et al. (2024) try to determine the opinions and attitudes of science teachers towards the use of artificial intelligence. Akgün (2021) examines the use of mobile messaging services for educational purposes by social studies teacher candidates. In addition, Çelik et al. (2023) evaluate the factors affecting the behavioral intentions of tourism faculty students. It has been determined that the studies generally focus on evaluations from the students' perspective, and that studies, especially in the context of vocational education, are limited. Celayir et al. (2025) examine the factors regarding accounting academics' acceptance of distance education applications in accounting education within the scope of TAM. However, it is seen that there is a significant gap in the field of studies that address the TAM model within the scope of accounting education in Turkey. Accordingly, this study, which focuses on accounting and finance teachers, is expected to be among the priority studies in Turkey that address the TAM model within the scope of vocational education.

Aims and Hypotheses

The study examines both the intentions of accounting and finance teachers in VTE at the secondary school level to use technology within the scope of TAM and the effects of teachers' digital literacy on their intentions to use technology. To this end, the study formulates two main research questions: *'To what extent does TAM meet the intentions of accounting and finance teachers to use technology in education?'* and *'To what extent do teachers' beliefs about their digital competence meet their intentions to use technology?'* The main hypotheses are determined in line with the research purpose and questions as follows.

H_1: *All relationships between PU, PEU, and BI are statistically meaningful at a positive level consistent with the original TAM.*

H_{2a}: *The relationships between accounting and finance teachers' digital competence belief (TDCB) and PU are statistically meaningful at a positive level.*

H_{2b}: *The relationships between accounting and finance teachers' digital competence belief (TDCB) and PEU are statistically meaningful at a positive level.*

H_{2c}: *The relationships between accounting and finance teachers' digital competence belief (TDCB) and BI are statistically meaningful at a positive level.*

The study identified hypotheses within the scope of the '*Unified Theory of Acceptance and Use of Technology (UTAUT)*' (Venkatesh et al., 2003). The model to be used in the investigation of hypotheses is presented in Figure 1.

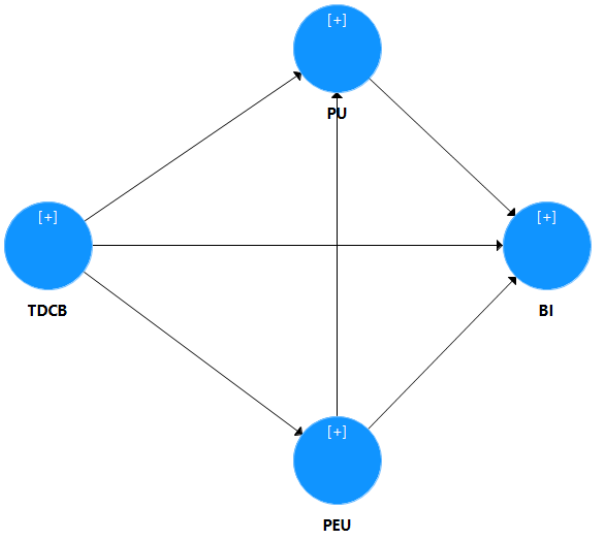

Figure 1. Study model assumption
Note: PU = Perceived Usefulness, PEU = Perceived Ease of Use, BI = Behavioral Intention, TDCB = Teachers' Digital Competence Belief

METHODOLOGY

Study Sample and Criteria

In line with the objective of the study, an online survey was administered to accounting and finance teachers working in VTE at the secondary education level during the 2024-2025 academic year. Ethical approval was obtained for the research survey from the Süleyman Demirel University Faculty of Social and Human Sciences Ethics Committee. Data were collected from 172 accounting and finance teachers who were informed about the purpose of the study, and voluntary participation was taken as the basis. The study population consisted mainly of accounting and finance teachers working in the western Mediterranean region. While 47.78% of the educators who responded in the survey were male (n=75), 52.22% were female (n=81). Table 1 presents demographic information about the sample.

Table 1. Demographic information

Gender	**N**	**%**
Male	84	48.84
Female	88	51.16
Age Range (years)		
<25	0	0.0
26-35	24	13.95
36-45	66	38.37
46-55	67	38.96
55>	15	8.72
Professional experience (years)		
1-5	4	2.32
6-10	12	6.98
11-15	42	24.42
16-20	14	8.14
20>	100	58.14
Educational status		
Undergraduate	0	0.0
Bachelor's degree	131	76.16
Master's degree	38	22.10
Doctorate	3	1.74

Study Criteria

The questionnaire included three questions to determine the ‘Perceived Usefulness (PU)’ level of technology use among accounting and finance teachers in the study sample, three questions to assess their ‘Perceived Ease of Use (PEU)’, and two questions to measure ‘Behavioral Intention (BI)’ (Venkatesh et al., 2003). The second part of the survey includes a total of 28 questions to define the digital competence beliefs of accounting and finance teachers. Following the literature, the second section included questions on ‘professional engagement (5), digital resources (3), teaching and learning practices (6), assessment (3), empowering students (3), and facilitating students' digital competence (8)’ (Lucas et al., 2021; Redecker, 2017). The survey comprises 8 questions to assess accounting and finance teachers' beliefs about their digital competence levels for each item (Antonietti et al., 2022). A 6-point Likert scale was created for participants' responses to the survey questions. The participant response options were ranked as follows: (1) Strongly disagree, (2) Disagree, (3) Somewhat agree, (4) Disagree, (5) Strongly agree.

Data Analysis

Hypotheses were tested using the SmartPLS program with a ‘structural equation modeling approach’. In the study, the first hypothesis was tested by evaluating the path coefficients between ‘PU, PEU, and BI’ on a sample consisting of accounting and finance teachers. Subsequently, the TDCB scale was added to test the secondary hypotheses to examine the direct effects of

'TDCB on PU, PEU, and BI'. Before examining the hypotheses, the validity and reliability of the scales were determined by checking convergent validity, internal consistency reliability, and discriminant validity.

FINDINGS

Validity and Reliability of Scales

'The Partial Least Squares (PLS)' model involves a two-stage process requiring both measurement and structural model examination. To minimize measurement errors in studies, reliability and validity must be ensured. To this end, the reliability and validity of the link structures between observable variables and latent variables are examined (Hulland, 1999). To assess the validity and reliability of the structural measurements in the model, convergent validity, internal consistency reliability, and discriminant validity are checked. In this study, 'Cronbach's Alpha' and 'Composite Reliability (CR)' values were checked to determine internal consistency reliability. In checking convergent validity, it is expected that the factor loadings of the indicators and the 'Average Variance Extracted (AVE)' values will be above the threshold values (Öztürk Küçük & Toklu, 2024; Toklu & Ustaahmetoğlu, 2016).

Analysis findings regarding TAM acceptance

The internal consistency reliability, construct reliability, and validity analysis results for the TAM model established to evaluate the study's first hypothesis are presented in Table 3.

Table 3. Factor loadings, construct reliability, and validity analysis results

Variables	Item	Factor Load	(α)	CR	AVE
PU			0.991	0.991	0.974
	PU1	0.986			
	PU2	0.995			
	PU3	0.980			
PEU			0.932	0.932	0.821
	PEU1	0.900			
	PEU2	0.913			
	PEU3	0.906			
BI			0.977	0.977	0.954
	BI1	0.983			
	BI2	0.971			

Note: PU = Perceived Usefulness, PEU = Perceived Ease of Use, BI = Behavioural Intention, CFA = Confirmatory Factor Analysis, α = Cronbach's alpha, CR = Composite Reliability, AVE = Average Variance Explained

Factor loadings are generally expected to be above 0.708 (Hair et al., 2017). The findings in Table 3 indicate that the factor loadings obtained from the analysis of the TAM model are above the threshold values. The structural reliability and validity analysis results for the study model also present that the CR and AVE values are above the threshold values.

To determine whether there was multicollinearity in the research model, the internal VIF (Variance Inflation Factor) values were checked. The VIF, f^2, Q2, and R^2 values obtained from the TAM analysis are presented in Table 4.

Table 4. VIF, f^2, Q^2 and R^2 analysis results of the variables

Variables	f^2			VIF		
	BI	**PEU**	**PU**	**BI**	**PEU**	**PU**
BI						
PEU	0.048		1.605	2.605		1.000
PU	0.633			2.605		
	R^2			**Q^2**		
BI	0.514			0.476		

PEU			
PU	0.616		0.553

Note: PU = Perceived Usefulness, PEU = Perceived Ease of Use, BI = Behavioural Intention

The discriminant validity is measured to determine whether latent variables differ from other variables, thereby establishing whether the relationship is causal or based on similarity. Cross loadings, the Fornell-Larcker criterion, and the Heterotrait-Monotrait Ratio (HTMT) criterion are examined for discriminant validity (Fornell-Larcker, 1981; Henseler et al., 2016). According to these criteria, the factor loadings of an indicator on the variable it relates to must be higher than the values of other variables. The discriminant validity analysis results are shown in Table 5.

Table 5. Discriminant validity analysis results

Variables	**Fornell-Larcker Analysis**			**Heterotrait-Monotrait Ratio (HTMT)**		
	BI	**PEU**	**PU**	**BI**	**PEU**	**PU**
BI	0.977					
PEU	0.455	0.906			0.455	
PU	0.701	0.785	0.987		0.701	0.785

Note: PU = Perceived Usefulness, PEU = Perceived Ease of Use, BI = Behavioural Intention

The validity of the differentiation was determined by checking the Cross Loadings, Fornell-Larcker, and HTMT values. According to Henseler et al. (2016), HTMT coefficients should be below 0.85. The HTMT values given in Table 5 are seen to be below the accepted threshold value. According to the criteria established by Fornell-Larcker (1981), in the Fornell-Larcker analysis, the values matched with the indicator itself must be higher than the values of other indicators. It was determined that the indicators meet the valid Fornell-Larcker criteria. Furthermore, it was determined that the Cross Loadings values are within normal limits.

The structural model determines the relationships between latent structures. Path coefficients are indicators of the model's predictive ability. In line with the first hypothesis of the study, the T-statistic information of the path coefficients related to the acceptance of TAM in VTE by secondary school accounting and finance teachers is given in Table 6.

Table 6. Indirect effects, path coefficients, and t-statistic values of the scale model

Direct Effect	**Sample Mean**	**Std. Dev.**	**T value**	**P value**	**Support**
PEU → BI	-0,244	0.106	2.324	0.019	Yes
PEU → PU	0.780	0.044	17.911	0.000	Yes
PU → BI	0.888	0.077	11.630	0.000	Yes

Note: PU = Perceived Usefulness, PEU = Perceived Ease of Use, BI = Behavioural Intention. Significant at $p<0.05$; ** Significant at $p<0.01$, ***$p<0.001$

The analysis findings of the first hypothesis of the study show that the path coefficients regarding the acceptance of TAM in VTE by secondary school accounting and finance teachers are meaningful.

Findings of the analysis regarding the acceptance of TAM by TDCB

The factor loadings, structural reliability, and validity analysis results related to the second hypothesis of the research, which was designed to define the effects of secondary school accounting and finance teachers' digital competence beliefs on TAM, are presented in Table 7.

Table 7. Factor loadings, construct reliability, and validity analysis results

Variables	**Item**	Factor Load	**(α)**	**CR**	**AVE**
PU			0.991	0.991	0.974
	PU1	0.985			
	PU2	0.996			
	PU3	0.980			
PEU			0.932	0.932	0.821

	PEU1	0.898			
	PEU2	0.914			
	PEU3	0.907			
BI			0.977	0.977	0.954
	BI1	0.977			
	BI2	0.977			
PP			0.964	0.964	0.844
	PP1	0.936			
	PP2	0.888			
	PP3	0.941			
	PP4	0.918			
	PP5	0.911			
DR			0.924	0.924	0.803
	DR1	0.894			
	DR2	0.899			
	DR3	0.895			
LT			0.960	0.960	0.828
	LT1	0.872			
	LT2	0.909			
	LT3	0.929			
	LT4	0.917			
	LT5	0.921			
AS			0.953	0.953	0.871
	AS1	0.959			
	AS2	0.894			
	AS3	0.947			
ES			0.954	0.954	0.874
	ES1	0.927			
	ES2	0.930			
	ES3	0.949			
FSDG			0.967	0.966	0.783
	FSDG1	0.890			
	FSDG2	0.846			
	FSDG3	0.754			
	FSDG4	0.878			
	FSDG5	0.933			
	FSDG6	0.983			
	FSDG7	0.845			
	FSDG8	0.930			

Note: PU = Perceived Usefulness, PEU = Perceived Ease of Use, BI = Behavioural Intention, PP = Professional Participation, DR = Digital Resources, LT = Learning and Teaching, AS = Assessment, ES = Empowering Students, FSDG = Facilitating Students'

Digital Competence, CFA = Confirmatory Factor Analysis, α = Cronbach's alpha, CR = Composite Reliability, AVE = Average Variance Extracted

Table 7, which presents the findings of the analysis regarding the effect of TDCB on the TAM model, shows that all factor loadings are at the desired threshold values. Therefore, it has been defined that there is no need to remove any indicator from the model. Furthermore, since the CR and AVE values are also above the threshold values, it has been determined that the study model meets the reliability and validity conditions.
The VIF, f^2, Q2, and R^2 values obtained regarding the effect on the TDCB's TAM model are presented in Table 8.

Table 8. VIF, f^2, and R^2 R analysis results of the variables

Variables	**f^2**			**VIF**		
	BI	**PEU**	**PU**	**BI**	**PEU**	**PU**
BI						
PEU	0.048		1.606	2.606		1.000
PU	0.644			2.606		
	R^2			**Q^2**		
BI	0.527			0.487		
PEU	0.000			-0.001		
PU	0.616			0.553		
PP	0.808			0.667		
DR	0.836			0.653		
LT	0.916			0.741		
AS	0.760			0.647		
ES	0.886			0.754		
FSDG	0.900			0.684		

Note: PU = Perceived Usefulness, PEU = Perceived Ease of Use, BI = Behavioural Intention, PP = Professional Participation, DR = Digital Resources, LT = Learning and Teaching, AS = Assessment, ES = Empowering Students, FSDG = Facilitating Students' Digital Competence

To identify the multicollinearity issue in the working model, the internal 'VIF (Variance Inflation Factor)' values were checked. As the VIF values were below the threshold value of 5, it was observed that there was no linearity problem between the variables (Hair et al., 2017). R^2 (coefficient of determination) is a coefficient that presents what percentage of the endogenous variables that are explained by the exogenous variables. An R^2 coefficient of 0.25 or above indicates a weak explanatory ratio, 0.50 or above indicates a moderate explanatory ratio, and 0.75 or above indicates a strong explanatory ratio (Hair et al., 2017; Henseler et al., 2016). Since the R^2 coefficients were above 0.50 for all variables except PEU, a moderate to strong explanatory power was determined. A Q^2 value greater than 0 for endogenous variables indicates that the research model has predictive power for endogenous variables (Hair et al., 2017). A Q2 coefficient of 0.02 or above indicates low predictive power; 0.15 or above indicates moderate predictive power; and above 0.35 indicates high predictive power (Sönmez Çakır, 2020). As the Q2 values in the table are greater than 0, it can be stated that the research model generally has a high level of predictive power (except for the PEU variable). The (f_2) coefficient calculated for each exogenous variable indicates the magnitude of the effect. The (f_2) coefficient, which expresses the share of exogenous variables in the explanation ratio of endogenous variables, is considered low if it is 0.02 or above; medium if it is 0.15 or above; and high if it is 0.35 or above (Cohen, 1988). An effect size coefficient (f_2) below 0.02 indicates no effect (Sarstedt et al., 2017). The table presents a high effect coefficient between PU → BI and PEU → PU, and a low effect coefficient between PEU → BI.

The HTMT coefficients proposed by Henseler et al. (2016) were used to determine the validity of the differentiation. The HTMT coefficients represent the ratios of the mean of the correlations of all statements related to the variables in the studies to the geometric mean of the correlations of the statements related to the same variable. The Fornell-Larcker and HTMT analysis results conducted to check the discriminant validity of the model established for the second hypothesis are shown in Table 9.

Table 9. Discriminant validity analysis results

Variables	Fornell-Larcker Analysis								
	AS	**BI**	**DR**	**ES**	**FSDG**	**LT**	**PEU**	**PP**	**PU**
AS	0.933								
BI	0.080	0.977							
DR	0.737	0.116	0.896						
ES	0.788	0.080	0.806	0.935					
FSDG	0.753	0.133	0.769	0.885	0.896				
LT	0.828	0.101	0.861	0.843	0.839	0.910			
PEU	-0.053	0.455	-0.012	0.006	0.030	-0.017	0.906		
PP	0.711	0.140	0.839	0.771	0.745	0.807	0.004	0.919	
PU	-0.048	0.701	0.030	0.026	0.029	-0.043	0.785	0.058	0.987
	Heterotrait-Monotrait Ratio (HTMT)								
	AS	**BI**	**DR**	**ES**	**FSDG**	**LT**	**PEU**	**PP**	**PU**
AS									
BI	0.080								
DR	0.736	0.116							
ES	0.788	0.080	0.805						
FSDG	0.752	0.131	0.765	0.893					
LT	0.828	0.101	0.862	0.843	0.836				
PEU	0.053	0.455	0.023	0.033	0.037	0.038			
PP	0.711	0.140	0.839	0.771	0.742	0.808	0.040		
PU	0.048	0.701	0.042	0.028	0.036	0.042	0.785	0.058	

Note: PU = Perceived Usefulness, PEU = Perceived Ease of Use, BI = Behavioural Intention, PP = Professional Participation, DR = Digital Resources, LT = Learning and Teaching, AS = Assessment, ES = Empowering Students, FSDG = Facilitating Students' Digital Competence

As the Fornell-Larcker values were detected to be higher than the values of other indicators, it was determined that the Fornell-Larcker criteria were valid. Furthermore, the cross-loading analysis findings also indicate that the values are valid. The HTMT analysis results also support that the general rule (<0.90) threshold value was not exceeded. Thus, it has been determined that the study model provides discriminant validity for examining secondary hypotheses.

The second hypothesis of the study, the findings regarding the acceptance of TAM by accounting and finance teachers in VTE at the secondary level are presented in Figure 2.

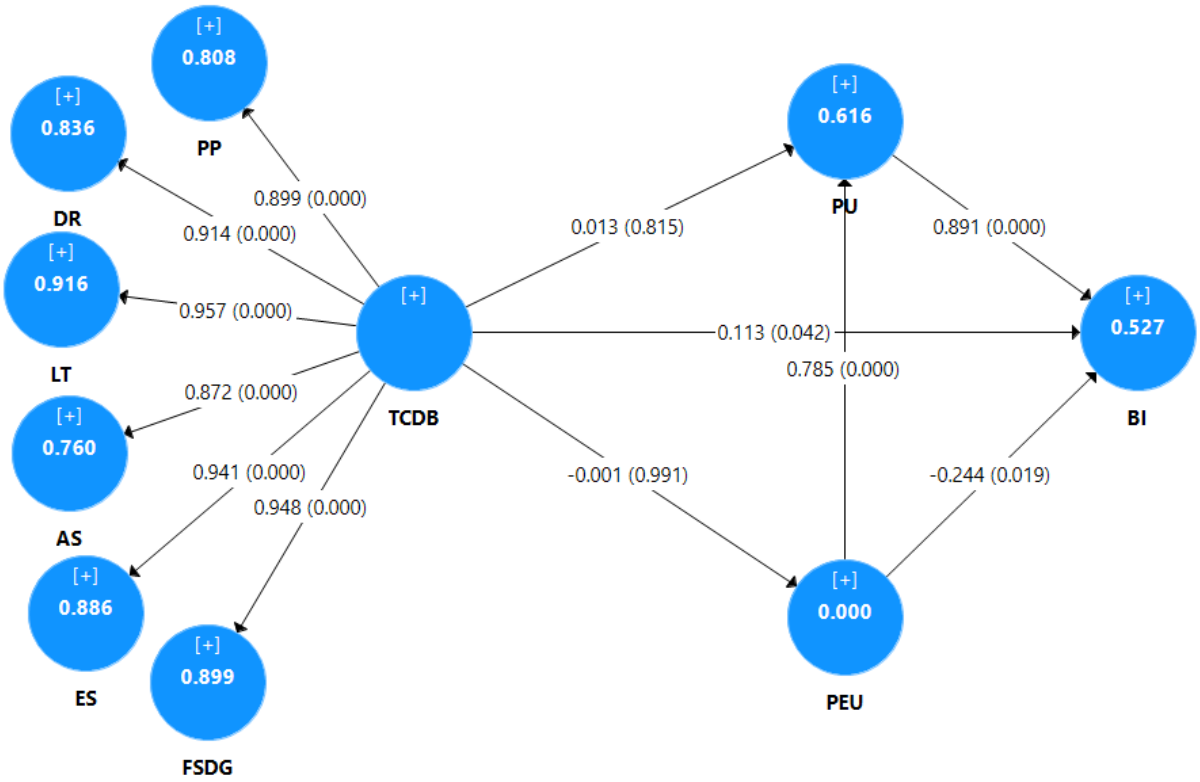

Figure 2. The Study Model (TDCB → TAM) Results

The path coefficients and t-statistic information of the study model created to examine the secondary hypotheses are provided in Table 10.

Table 10. Indirect effects, path coefficients, and t-statistic values of the scale model

Direct Effect	Sample Mean	Std. Dev.	t value	P value	Support
PU → BI	-0.240	0.105	2.317	0.021***	Yes
PEU → PU	0.785	0.044	17.829	0.000***	Yes
PEU → BI	0.885	0.077	11.637	0.000***	Yes
TDCB → AS	0.870	0.034	25.636	0.000***	Yes
TDCB → BI	0.110	0.056	2.039	0.042**	Yes
TDCB → DR	0.913	0.024	37.493	0.000***	Yes
TDCB → ES	0.941	0.020	47.857	0.000***	Yes
TDCB → FSDG	0.949	0.014	69.012	0.000***	Yes
TDCB → LT	0.957	0.021	46.472	0.000***	Yes
TDCB → PEU	0.001	0.082	0.010	0.992	No
TDCB → PP	0.898	0.033	27.050	0.000***	Yes
TDCB → PU	0.012	0.058	0.231	0.818	No

Note: PU = Perceived Usefulness, PEU = Perceived Ease of Use, BI = Behavioural Intention. TDCB = Teachers' Digital Competence Belief, Significant at p<0.05; ** Significant at p<0.01, ***p<0.001.

CONCLUSION AND RECOMMENDATIONS

It is necessary to integrate current DET developments into teaching environments more extensively. DET developments integrated into education and teaching processes contribute to the improvement of students' learning processes, but they also require the

development of TDCB levels. Therefore, educators' acceptance of current technologies and their intentions to use them are of academic interest. The study examines the impact of secondary school teachers' digital competence levels on educational environments. Accordingly, the study aims to determine the effect of teachers' beliefs about digital competence on their acceptance and use of technology. In line with the purpose of the study, the focus is on VTE, which combines school-based and workplace-based learning. In VTE, which offers a dual context of school and workplace education, teachers are expected to provide teaching and learning that can meet the technological developments in the current job market. Therefore, the study specifically addresses the impact of the digital competence levels of accounting and finance teachers working in the field of VTE on the acceptance of technology in education.

In the study, an online survey was administered to accounting and finance teachers working in VTE at the secondary education level during the 2024-2025 academic year. The first section of the survey included questions designed to measure 'Perceived Usefulness (PU)', 'Perceived Ease of Use (PEU)', and 'Behavioral Intention (BI)', in line with the original TAM model. The second part of the survey consists of 28 questions to determine TDCB. To define the level of TDCB, the second section consisted of question groups on professional participation, digital resources, teaching and learning practices, assessment, empowering students, and facilitating students' digital competence. Participants were given a Likert scale option ranging from 1 to 6 to answer the questions in the survey.

To examine the hypotheses defined in accordance with the purpose of the research, the survey data were analyzed using the 'Partial Least Squares (PLS)' model. In examining the hypotheses, the structural equation modeling approach was used, and the necessary reliability and validity tests were conducted to ensure that measurement errors were kept to a minimum. In the study, the primary hypothesis was tested by evaluating the path coefficients between PU, PEU, and BI on a sample consisting of accounting and finance teachers. Subsequently, the effects of TDCB on PU, PEU, and BI were examined to test the secondary hypotheses. Before examining the hypotheses, the validity and reliability of the scales were determined by checking convergent validity, internal consistency reliability, and discriminant validity.

The findings of the primary hypothesis test supported H_1, which states that all relationships between PU, PEU, and BI are statistically meaningful at a positive level in accordance with the original TAM. The findings of the secondary hypothesis test only indicate the meaning of TDCB in the context of behavioral intention. Accordingly, hypothesis H_{2c} was accepted, and no evidence was found to support the meaningfulness of hypotheses H_{2a} and H_{2b}. Therefore, the study supports the relevant literature by indicating only statistical significance between accounting and finance teachers' digital competence belief (TDCB) and behavioral intention (BI). The study supports literature that reveals the relationship between teachers' beliefs about the usefulness of technology and their intentions to use DET in teaching in the context of VTE (Antonietti et al., 2022; Cattaneo et al., 2022; Cattaneo et al., 2025; Zarafshani et al., 2020). Therefore, it can be said that teachers who are more competent in using DET and who believe that DET can improve teaching and learning processes will be more inclined to use digital technologies than teachers with negative beliefs.

Among the limitations of this study is its focus on vocational and technical education in Türkiye and its focus on a specific group of teachers. In addition to the limited number of teachers working in a single region, the study also ignores the cognitive, emotional, and social differences of these teachers. Furthermore, the study's differences in school management among teachers working in different schools were not considered. Future studies that measure cognitive, emotional, and social differences, including broader and more diverse teacher groups and school management, can expand the literature.

The results of the study are expected to encourage teachers to develop their knowledge and skills in digital literacy and to incorporate DET into their teaching activities. It also supports teachers in VTE in being open to technological innovations in a way that will strengthen the link between school and workplace. Furthermore, it sheds light on policymakers regarding the need to increase in-service training to help teachers develop their digital literacy, thereby enhancing technology acceptance and use in VTE.

Ethics and Consent: Ethical approval for this study was obtained from the Ethics Committee of the Faculty of Social and Human Sciences at Süleyman Demirel University, dated 8 January 2024, and numbered 144/13.

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