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Research Paper

The Acceptance of Blended Learning System Among Accounting Lecturers: An Empirical Study Based on Technology Acceptance Model

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Abstract

One of the recent teaching approaches is blended learning that many universities have adopted. The first versions of Technology Acceptance Model (TAM) has been utilized to recognize the Acceptance of blended Learning among the accounting lecturers in teaching the accounting courses using two internal beliefs namely perceived ease of use and perceived usefulness, and to predict accounting lecturers' attitudes towards blended learning, and the effect of their attitudes on their behavior intensions to use blended learning.

The sample of this study was (74) lecturers of (6) public and private university at Duhok governorate / Kurdistan region of Iraq that are already implementing blended learning system. The data were obtained by distributing questionnaires online to accounting lecturers on their respective universities.

The originality of this study stems from the scarcity of studies dealing with the assessing of the acceptance of blended Learning Among faculty members in the context of Kurdistan region of Iraq. The results of the study provides fresh insights to the context of the benefits of blended learning in are valuable to accounting lecturer, accounting students, and universities.

The results showed that perceived ease of use, perceived usefulness and attitudes towards using are key determinants of behavior intentions towards using blended learning in teaching accounting courses. Based on the results, In light of the study conclusions, the researchers recommend that the university's administrative leaders must solve the problems and reduce the obstacles and difficulties facing the lecturers and students, especially those related to the provision of effective internet, computers and modern software. The implications, limitations, are discussed, and suggestions for future research are made.

Key words:

Perceived ease of use, Perceived usefulness, Attitudes towards using, Behavioural intensions, Blended learning design , TAM, Lecturers ,State university , Private university.

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ورقة بحثية

قبول واستخدام نظام التعلم المدمج بين محاضري المحاسبة: دراسة تطبيقية على أساس أنموذج قبول التكنولوجيا

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المستخلص

أحد الأساليب التعليمية الحديثة هو التعلم المدمج الذي تبنته العديد من الجامعات. تم استخدام أنموذج قبول التكنولوجيا (TAM) للتعرف على قبول ,واستخدام التعلم المدمج بين محاضري المحاسبة في تدريس دورات المحاسبة باستخدام اثنين من المعتقدات الداخلية، وهما سهولة الاستخدام المتصورة والفائدة المتصورة، والتنبؤ بمواقف محاضري المحاسبة تجاه التعلم المدمج، وتأثير مواقفهم على نياتهم السلوكية لاستخدام التعلم المدمج. تكون عينة هذه الدراسة (٧٤) محاضرا من (٦) جامعات حكومية وخاصة في محافظة دهوك / إقليم كردستان العراق والتي تطبق بالفعل نظام التعلم المدمج. تم الحصول على البيانات من خلال توزيع الاستبيانات عبر الإنترنت على محاضري المحاسبة في جامعاتهم.

تنبع أصالة هذه الدراسة من ندرة الدراسات التي تتناول تقييم قبول التعلم المدمج بين أعضاء هيئة التدريس في سياق إقليم كردستان العراق. توفر نتائج الدراسة رؤى جديدة لسياق فوائد التعلم المدمج في محاضرات المحاسبة وطلاب المحاسبة والجامعات.

تمثلت أهم استنتاجات البحث بأن سهولة الاستخدام المدركة والأهمية المدركة والمواقف من الاستخدام تؤثر معنوياً وإيجابيا في النيات السلوكية لمحاضري المحاسبة تجاه قبولهم واستخدام التعلم المدمج في تدريس المقررات المحاسبية. بناءً على الاستنتاجات قدم الباحثان العديد من المقترحات من بينها ضرورة العمل من قبل القيادات الادارية في الجامعات المبحوثة على حل المشكلات وتقليل العقبات والصعوبات التي تواجه المحاضرين والطلاب، خاصة تلك المتعلقة بتوفير الإنترنت الفعال والحاسوب والبرمجيات الحديثة،توفير الوقت المناسب والكافي لجميع المحاضرين والطلاب للاستفادة من الانترنت. كما تم تقديم مقترحات للبحوث المستقبلية.

الكلمات الرئيسة

سهولة الاستخدام المدركة، الفائدة المدركة، الاتجاهات نحو الاستخدام ، التوجهات السلوكية، التعلم المدمج.

INTRODUCTION

The fast development of information and communication technologies (ICT) have led to changes in all aspect of human life (Al-Hyari, 2020:14). In the field of education:217). It has created a new learning environment that includes flexible access to information about the available course anywhere and anytime, and learning has become centered on the student rather than being dependent on lecturer, as well as introducing new teaching methods and approaches (Ismael & Ali, 2021 : ٦٥). Blended learning is one of the modern approaches to learning which emerged as a results of the development in the field of ICT. This approach of learning combines face-to-face learning with online learning (Alzboun *et al.,* 2021:815).

The blended learning approach has been applied in teaching many courses including accounting. However, the application of this approach in teaching accounting courses face many difficulties and obstacles (Sithole, 2019:40-53). Accounting courses are very practical, and at the same time challenging and require systematic work and studies. Thus, the transition from traditional learning to blended learning is difficult and can create anxiety in students and lecturers (Grabinskic, 2020:2-19). According to Alshurafat *et al.,* (2021) most of accounting courses contents are calculation basis where traditional classroom presentation is seemed to be more practical to learn. Accordingly, students may face difficulties in understanding online accounting subjects, and thus affect the extent to which lecturers accept blended learning. Accounting courses require an understanding of theoretical concepts and high practicality. It cannot be denied that certain topics are quite challenging for students. Common teaching methodology for these courses to include an explanation with theory, questioning, and discussion among students, problem-based learning, group learning-teamwork, and assessment over lecture materials like tests and quizzes (Hasbolah, *et al.,* 2020: 320).

Once the Covid-19 is being hit the Kurdistan Region of Iraq in March 2019 like the rest of the world, the Ministry of Higher Education in the Kurdistan Region announced that all teaching and learning activities in higher education institutions will be taken place through online platforms until the end of the 2020 academic year. As a result of the many problems encountered in implementing online learning and in particular lack of technical infrastructure such as service availability, Internet coverage and speed, there was no prior preparation and sufficient training for lectures, administrators, and technicians to apply this approach of learning, as well as this approach to learning was not sufficient to teach practical and applied nature such as accounting courses. These problems facing online learning are not limited to universities in the Kurdistan Region of Iraq, but include all universities in Iraq and many other countries (Karker, *et al.,* 2020 : 136-149). Accordingly, In order to reduce the effects of these problems, the Ministry of Higher Education and Scientific Research in the Kurdistan Region of Iraq decided to adopt blended learning on the academic year

2020-2021 academic year. This decision is being included all higher education institutions in the region, all academic courses, and of course accounting courses. Although the problems of this approach to learning seem minor compared to fully online learning, education challenges still exist among lecturers, students and administrators in scientific departments.

The successful application of any new system depends on the extent to which the beneficiary accepts this system, and accordingly it is necessary when applying any new approach to learning to focus on the factors that contribute to the success of the new approach, and among these factors is the extent to which the lecturers accept the entrance (Karker et *al.,* 2021:136 ; Hamed, 2019 :1-3). Due to the recent application of blended learning, and according to the authors' knowledge, there is no study that dealt with the extent to which lecturers accept blended learning In the Kurdistan Region of Iraq. Thus, the motivations for conducting this study are to reduce the gab in the research on the acceptance of blended learning by accounting lecturers as an approach in teaching accounting courses. Accordingly, to this study adopted TAM to answer the following research questions:

1. Does PEOU have a significant effect on PU of blended learning by accounting lecturers?
2. Does PEOU and PU have a significant effect on the attitudes of accounting lecturers towards the use of blended learning in teaching accounting courses?
3. Does PEOU, PU, and AT have a significant effect on BI of accounting lecturers towards the use of blended learning in teaching accounting courses?

The paper structure include seven sections as follows: Following the section two sets out the vast scope with the theoretical review including blended learning and TAM. The third Section of this paper is devoted to present the related literature and hypothesis development. That is followed by Section four focusing on describing the research methodology. The other two sections five and six briefly topics that are on the verges findings and the results are discussed. Lastly, in section seven the conclusion, limitations, and suggestions for future study are presented.

Blended learning

Blended learning which also known as *hybrid learning, is broadly defined as an* educational practice that combines classroom(face-to face) and online learning. (Yin and Yuan, 2021: 1; Nadlifatin, *et al.,* 2020: 221; Al-Hyari, 2020: 15 ; Nkhoma *et al.,* 2019:319-342 ; Lalima and Dangwal, 2017 : 129-139). According to Snoussi & Radwa (2020:253-270), Blended learning has been categorized as an educational program in at least part of the content and instruction is presented online, and in which the student is able to control over time, place, path and/or speed ; What is combined are two main components: Traditional learning and online learning . This means that online learning supplements the traditional learning that takes place in the classroom either individually or collaboratively, through the use of ICT infrastructure (Ahmad,

2021:164-171). It is difficult to design an ideal blended learning model that fits all learning purposes, because the design of a blended learning program is supposed to deal appropriately with the external factors for each specific course, namely the nature of educational objectives, student characteristics, teachers' background, classrooms and availability. Resources (Nkhoma *et al.,* 2019:319-342; Aparicio, *et al.,* 2017:388-398). Accordingly, trainers and designers are always striving to find a "harmonious balance between online access to knowledge and face-to-face human interaction" (Nkhoma *et al.,* 2019:321).

The combination of face-to-face and online learning is the best approach to motivating students to learn, since all essential learning activities can be integrated, including thinking, interaction, adaptation and discussion (Occhipinti, 2017:32-34). According to Ekasari *et al.,* (2019:157-161) The advantages of online learning in accounting compared to traditional education is that the accounting learning process is more effective and efficient since accounting theories can be provided online and traditional accounting practices remained traditionally without leaving progress technology. On the other hand, adopting blended learning faces some difficulties, as it requires a great deal of time and effort to prepare interactive materials and conduct online assessments (Lalima & Dangwal, 2017:129-139). In addition, blended learning faces human difficulties related to faculty members and the extent of their abilities, skills and attitudes towards using and advancing this type of learning, as well as the extent of the readiness of administrative staff such as deans, their deputies, their assistants and heads of departments to provide the appropriate environment for the application of this type of learning (Alzboun *et al.,* 2021: 816).

Blended learning in higher education has been the focus of much research. A study conducted by Trabulsi (2018 :1-6) in Saudi Arabia aimed at comparing accounting students towards traditional teaching methods and their attitudes towards modern teaching methods, and the study found that students' attitudes towards modern methods were more positive. Sithole (2019:40-53) conducted a study to assess learners' perceptions about blended learning in an Australian university, and the results showed that students who were classified within the blended learning environment that includes cognitive load theory to a high degree had high levels of satisfaction with tutorial tasks. In the same direction, A study conducted by Herrador-alcaide *et al.,* (2019:1-19)) in Spain found that there is a positive relationship between the extent to which students have a high positive perception of their general skills and their level of satisfaction with the learning process in the virtual learning environment. The results of the study conducted by Anne *et al.,* (2019:353-383) indicated that retaking the course, increasing the weekly working hours, and believing that this type of blended course facilitates learning are the main determinants of accepting accounting students for blended learning. Another study conducted by Nkhoma *et al.,* (2019:219-342) showed that accounting students benefit from blended learning, and they can combine the

advantages of blended learning and exploit the advantages of online learning .In another study, the results of a study conducted by Ekasari *et al.,* (2019:157-161) indicated that blended learning in teaching accounting courses has many and very important advantages, because the nature of accounting courses includes applied content rather than being theoretical, and it is necessary to develop the applied content of learning through . In addition, the results showed the importance of three factors in the success of the application of blended learning in teaching accounting courses, namely: cognitive presence, social presence, and lecturer presence. El-Sayed (2020:1-14) study, which was conducted at Umm Al-Qura University in the Kingdom of Saudi Arabia, revealed that the majority of accounting students have negative attitudes towards fully adopting e-learning in teaching accounting courses, and they showed that they do not benefit from this type of learning because it does not give them flexibility in studying accounting courses , and it does not facilitate them to communicate with lecturers to improve their understanding of the content of the courses, and it also does not facilitate them to communicate with each other to increase their understanding capability to understand and solve issues related to accounting courses, and most of the students pointed out that The lack of face-to-face communication between students and the complete dependence on computers and the Internet is one of the most important defects of e-learning. They also indicated that they prefer the traditional face-to-face education system over online learning. The results of a study conducted by Grabinskic (2020) and aimed at diagnosing the attitudes of accounting teachers in Poland towards e-learning showed that learning techniques make lecturers avoid making enough effort to provide high-quality education, and the majority of lecturers confirmed that good communication with students is one of the most important Factors in achieving a good understanding of accounting courses, and that e-learning does not achieve good communication with students. The results of the study also showed that the most important obstacles to e-learning applications in the field of accounting are technical problems and a sense of excessive mechanization.

Technology acceptance model (TAM)

Based on the theory of conditioning theory of reasoned action rationale (TRA) and the theory of planned behavior (TPB) , Davis in the year 1986 proposed TAM to explain and predict user behavior of information technology (Castiblanco, *et al.,* 2021:4). This model links the beneficiary's personal beliefs regarding the benefit achieved from the use of technology and its use (Karker *et al.,* 2020: 137). Several updates have been made to the original model, as new variables have been added to it, or the original variables were dropped from it (Tsai, *et al.,* 2021:1-18; Ismael and Ali, 2021:65-72). The final version of TAM identifies the relationship between perceived ease of use (PEOU), perceived usefulness (PU), attitude toward use (AT), and behavioral intentions (BI) to use many types of information systems and modern information technology(Ismael & Abbas 2019:393-404). (PEOU) refers to the extent

to which the user believes that using information technology will improve his or her job performance. While (PU) refers to the degree to which the user believes that his use of information technology is easy and effortless (Chih, *et al.,* 2021:2). (AT) is defined as the positive or negative feeling of the user towards the use of information technology (Lazim, *et al.,* 2021: 14). According to Chih, *et al.,* (2021:2), the user's attitude towards the use of information technology is formed as a result of the user's previous experiences and learning from them, where users prefer or avoid a certain behavior based on their previous experiences. As for behavioral intention (BI), it expresses conscious future plans by the user to perform a specific behavior (using information technology) in the future (Alshurafat *et al.,* 2021:1-19).

Researchers have relied a lot on TAM in the context of higher education to determine the degree to which lecturers as well as students accept modern information technology (Hanif *et al.,* 2018: *73395-73404*). The reason for this is due to the fact that TAM is a simple and easy to understand model , as well as , the previous studies have shown that TAM can predict up to 50% of user acceptance of the technology (Ismael and Ali, 2021:65-72).

METHOD

Research model and hypotheses

Figure (1) shows a research model that shows the relationship between research variables

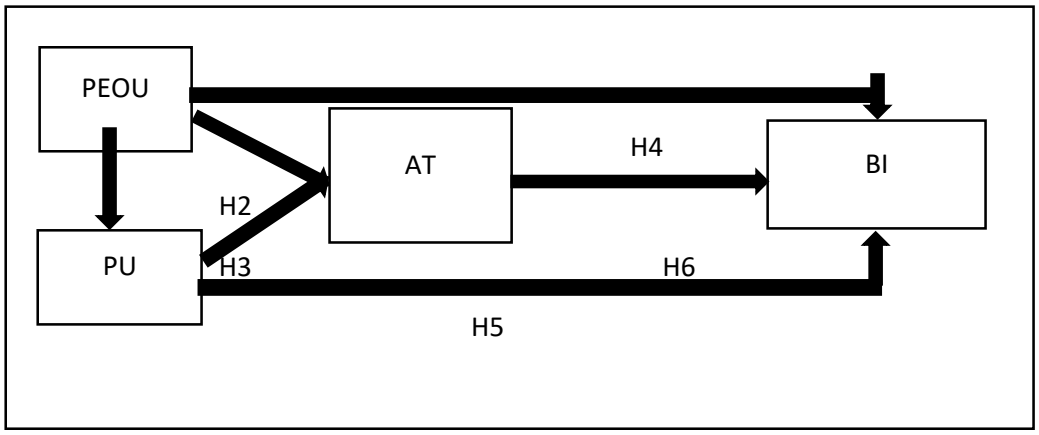


Figure (1) : Research model

The following hypotheses emerge from the proposed model of the study:

H1: PEOU will have a positive effect on the PU of using blended learning among accounting lecturers.

H2: PEOU will have a positive effect on the attitudes of the accounting lecturers toward using blended learning in teaching accounting courses.

H3: PU will have a positive effect on the attitudes of the accounting lecturers toward using blended learning in teaching accounting courses.

H4: PEOU will have a positive effect on the behavior Perceived ease of use has a significant effect on the behavioral intentions of the accounting lecturer's to use blended learning in teaching accounting courses.

H5: PU will have a positive effect on the behavior Perceived ease of use has a significant effect on the behavioral intentions of the accounting lecturer's to use blended learning in teaching accounting courses.

H6: Attitudes of accounting lecturers towards using blended learning will have a positive effect on their intentions to use it in teaching accounting courses.

Research Design

With the aim of revealing the nature of the relationship between PEOU, PU, AT, BI of accounting lecturers to use blundered learning in teaching accounting courses, the current study relied on the descriptive analytical approach, as it is appropriate to the nature of the current study.

Population and Sampling method

The population of this study consisted of all accounting lecturers who teach accounting courses in 7 of public and private higher education institutions at Duhok Governorate - Kurdistan Region of Iraq (University of Duhok (public), Duhok Polytechnic University (public), Zakho University (public), Jihan University (private), Newroz university (private), Ararat Institute (private), Duhok Technical Institute (private). The total number of accounting lecturers at these institutions in the academic years 2020 /2021 are (107) lecturers. The questionnaire was distributed to all lecturers (i.e. 107 questionnaire forms) during the months of June and July 2021. However (74) of them were recovered and valid for analysis which represented a response rate of (69.2%).

Instrument

The study utilized a modified questionnaire data that comprised of 20 items that evaluated 4 constructs of TAM (5 items for each construct) adopted from (Alshurafat *et al.,* 2021:1-19 ; and Al-Maroo *et al.,* 2021:2-20): PEOU items measure the extent to which that accounting lectures believe that using blended learning in teaching accounting courses does not require much effort (e.g., "I find it easy for me to become skillful in the use of blended learning in teaching accounting courses.") Items of PU measure the degree to which respondents believe that using blended learning in teaching accounting courses would improve theirs work performance as accounting lectures (e.g., "I think it is useful to use blended learning by *Accounting Lecturers"*).

The AT items measure the degree of prior readiness of accounting lecturers to adopt blended learning in teaching accounting courses. (e.g., "In my point of view, the adopting of blended learning is a wise idea"). The items of BI measure the extent to which accounting lecturers have conscious plans to adopt blended learning in teaching accounting courses in the future. (e.g., "I plan to use blended learning frequently").

The questionnaire items were formulated in English according to the five-point Likert scale, which ranges from (1) strongly disagree to (5) strongly agree. Before distributing the questionnaire to the respondents, it was translated into Kurdish and Arabic, as they are the official languages used in teaching accounting courses in the universities of the Kurdistan region of Iraq. The questionnaire was distributed to respondents using the university's official email, since this study was conducted during the outbreak of Covid-19.

Results and discussion

Reliability test

In order to assess the internal consistency between the items used in the questionnaire, Cronbach's alpha coefficient was calculated for all items of study scales separately to assess the internal consistency between the items used in the questionnaire, and it is clear from the data of Table 1 that these values ranged from (0.85) to (0.97). Accordingly, the scales have an acceptable level of reliability, as the reliability coefficients around (0.80) are considered "very good"(Kline, 2016: 90-91).

Table 1: Reliability Analysis Result

Variables	***Items***	**Cronbach's Alpha**
PEOU	*5*	*.97*
PU	*5*	*.85*
ATT	*5*	*.90*
BI	*5*	*.92*

Demographic Data

As shown in Table 2, the age of respondent's has been categorized into 3 groups with 78.4% aged in the range of 20 – 40 years old, 17.6% aged in the range 40-50 years old, and 4% aged more than 50 years old. Majority of them was male (63.5%) and female (36.51%). Regarding the academic qualification, majority of them were Master degree that constitute (97.3%), the remaining respondents (2.7%) were doctoral degree holders. In terms of academic rank, 14.9% don't hold academic rank, 47.3% were Assistant Lecturer, 32.1% were lecturer, and 6.8% were assistant Professor. Pertaining to working experience in teaching accounting courses, majority of them (45.9%) had been teaching for 1- 5 years, (37.8%) had been teaching for 6-10 years; the remaining respondents (16.2%) had more than 10 years of teaching accounting courses.

Table 2: Demographic Data of Respondents (n=74)

		Frequency	Percentage (%)
Age (Year)	20-40	58	78.4
	40-50	13	17.6
	More than 50	3	4
Gender	Male	47	63.5
	Female	27	36.5
Academic qualification	Master	72	97.3
	doctoral	2	2.7
Academic rank	don't hold	11	14.9
	Assistant Lecturer	35	47.3
	Lecturer	23	31.1
	Assistant Professor	5	6.8
Experience in teaching accounting courses (years)	1-5	34	45.9
	6-10	28	37.8
	More than 10	12	16.2

Descriptive analysis

The data in Table 3 show the values of the standard deviation (SD) and the mean (M) of the respondents' answers to the items that measure the variables of the study, as well as the values of the Pearson correlation coefficient (r) between these variables. The respondents' answers were classified into three levels, a low level (M = 1.00 - 2.49), a moderate level (M = 2.50 - 3.49), and a high level (M = 3.50 - 5.00). And based on the results, and that most of the respondents agree on moderate levels of perceived ease of use blended learning accounting courses (M= 3.44, SD= 0.70), many of them also agreed that they perceived usefulness of using blended learning in teaching accounting courses (M=3.46, SD= 0.87), they hold positive attitude toward using blended learning in teaching accounting courses (M=3.28,SD=.88), As well they agreed that they have a positive behavior intensions of using blended learning in teaching accounting courses (M=3.45, SD=1.00). The means of the four TAM constructs were between 3.24 and 3.46 which may be interpreted as moderate level.

The data in Table 3 indicate that PEOU has a significance and positive correlation with each of PU (r= .73, $p < 0.01$), AT (r=.66, $P< 0.01$) and BI (r=.60, $P< .01$). PU has a significance and positive correlation with AT (r=.87, $P< 0.01$) and with BI (r=.81, $p < 0.01$). AT has a significant and positive correlation with behavior intensions (r= .88, $p < 0.01$).

Table 3: Results of Descriptive statistics

Variables	SD	M	Level	R		
				1	*2*	*3*
1. PEOU	.70	3.44	Moderate			
2. PU	.87	3.46	Moderate	.73**		
3. ATT	.88	3.28	Moderate	.66**	.87**	
4. BI	1.00	3.45	Moderate	.60**	.81**	.88**

** P<0.01

Results of regression analysis

In order to test the hypotheses of the study, a set simple linear regressions were used, and Table 4 presents the test results, where it is clear from the table that PEOU significantly and positively effects PEOU (H1: Beta = 0.743, t = 9.17), PEOU significantly and positively effects AT (H2: Beta = 0.659, t = 7.43), PU significantly and positively effects AT (H3: Beta = 0.874, t = 15.23). Moreover, PEOU significantly and positively effects BI (H4: Beta = 0.598, T = 6.33), PU significantly and positively effects BI (H5: Beta = 0.807, t = 11.61), AT significantly and positively effects BI (H6: Beta= 0.876, t=15.43). According the results of R2, PEOU explain 54% of PU (R2=.54, F =84.10), 43% of AT (R2=.43, F =55.23), and 36% of BI (R2=.36, F = 40.11). PU explain 65% of AT (R2=.65, F =134.78), and 77% of BI (R2=.77, F =238.08). AT explain 77% of BI (R2=.77, F =238.08).

Table 4: Result of the simple regressions analysis

Hypotheses	Path	Unstandardized Coefficients		Standardized Coefficients	t-value	R^2	F	Sig.	Conclusion
		B	Std. Error	Beta					
H1	PEOU—>PU	.913	.100	.743	9.17	.54	84.10	.000	Accepted
H2	PEOU—>AT	.823	.111	.659	7.43	.43	55.23	.000	Accepted
H3	PU—>AT	.88	.058	.874	15.23	.76	231.95	.000	Accepted
H4	PEOU—>BI	.59	.135	.598	6.33	.36	40.11	.000	Accepted
H5	PU—>BI	.93	.080	.807	11.61	.65	134.78	.000	Accepted
H6	AT—>BI	1.00	.065	.876	15.43	.77	238.08	.000	Accepted

Discussion

Most educational institutions are turning to blended learning as an appropriate solution during the COVID-19 period. However, the lecturers' acceptance of this type of learning is affected by many factors (Alshurafat, *et al.,* 2021:1-19 ; AL- Hyari, 2020:136-149). Accordingly, the current study sought to use the technology acceptance model (TAM) to reveal the degree of acceptance of blended learning by accounting lecturers in (7) public and private universities in Duhok governorate.

The results indicate that the respondents accept blended learning in teaching accounting courses at medium levels. The researchers believe that these levels are good due to several factors: First, the recent and sudden application of blended learning in the universities surveyed, as its application came as a result of the Covid -19 epidemic. Second, the lack of experience and skill of accounting professors in these universities to apply blended learning. Third, blended education also requires the presence of many facilities, including the availability of a good network of the Internet, the availability of computers and communications, as well as the technical expertise of the Internet user. Finally, accounting courses include practical lectures and are difficult to understand online as they require direct (face-to-face) interaction between the lecturer and the student, which has been confirmed by many researchers (Alshurafat *et al.,* 2021:1-19 ; Lazim *et al.,*

2021:13-20 ; Grabinskic, 2020:2-19; and Hasbolah, *et al.,* 2020: 318-338).

The study hypotheses were tested empirically, and the test results showed support for the validity of these hypotheses. It was found from the results that the PU of blended learning among accounting lecturers is significantly and positively affected by the PEOU it ($p < 0.01$). Therefore, H1 was supported in this study. This finding is consistent with the results of other studies in this area (Al-Sharafat *et al.,* 2021; Al-Mayah *et al.,* 2020). The results also showed that the PEOU and PU had a significant and positive effect on the attitudes of accounting lecturers towards adopting blended learning in teaching accounting courses ($p < 0.01$). Therefore, these results confirm the validity of hypothesis H2 and hypothesis H3. These results are also consistent with those of previous studies (Al-Maroof *et al.,2021*; Mailizar, et alitalics., 2021; Taat and Francis, 2020). The results of this study also indicated that the BI of accounting lecturers to use blended learning in teaching accounting courses is significantly and positively affected by the PEOU, PU, and AT. Based on these results, hypotheses H4, H5 and H6 are accepted. These findings are similar to the findings of (Turnbull *et al.,* 2021 ; Alshurafat, *et al.,* 2021:1-19 ; Almaiah *et al,* 2020 ; Taat & Francis, 2020).

CONCLUSIONS

This study represents a continuation of the studies that relied on TAM in revealing the extent to which the users accept modern information technology and systems through its focus on examining the extent to which blended learning is

accepted by the lecturers of accounting courses, which is the most modern learning system that combines face-to-face and online learning. The study concluded that accounting lecturers accept the adoption of blended AT towards blended learning.

This study represents an addition to the literature that focused on studying the success of adoption blended learning in higher education institutions through its focus on blended learning in the field of accounting, and identifying the main factors related to lecturers that affect the extent of the success of this type of learning.

In order to achieve success in the adoption of blended learning and improve the quality of learning, the focus must be on the good design of the blended learning system before its application, through the formation of a work team to develop a good design of the system that includes preparing all the administrative, financial, technical, material and human requirements necessary for the success of the application, and it is necessary that The work team includes all administrators, lecturers and students, so each category has its responsibility for the success of the application of the system , and an acceptable system is designed that satisfies all users. Also, the material, technical and moral support from the senior management is important during the implementation of blended learning to solve problems that may occur during implementation. The supervision and follow-up on the implementation by the administration and the lecturers is also important to the success of the application of the system, especially with regard to the follow-up of communication and attendance by students when doing online activities.

This study presents practical implications for administrative leaders in higher education institutions, lecturers and researchers by presenting practical results that can be used as a guide when applying modern learning systems, including blended learning, especially when they are applied suddenly and without prior preparation. The practical implications of the results of this study are also that the level of acceptance of blended learning by accounting lecturers can be enhanced when enhancing their level of perceives ease of use and perceived usefulness of adopting this type of learning, which contributes to enhancing their positive attitudes towards its adoption, and in the end result, their behavioral intentions to adopt blended learning in teaching Accounting courses.

In light of the study conclusions, the researchers recommend the following:

- The university's administrative leaders must solve the problems and reduce the obstacles and difficulties facing the lecturers and students, especially those related to the provision of effective internet, computers and modern software.
- Provide the appropriate and sufficient time for all lecturers and students to benefit from the Internet.
- Creating positive attitudes among the lecturers towards blended learning.

- Administrative leaders should encourage the use of blended learning by lecturers by holding training courses aimed at explaining the benefit of blended learning and improving lecturers' skills in using the Internet and applying blended learning.

LIMITATION

This study is not without some limitations, as is the case with any other experimental research. One limitation of this study is that it only focused on accounting lectures, where the results cannot be obtained and generalized to lecturers from other disciplines. Therefore, in the future studies, the application of the TAM model can be expanded to include non-accounting lecturers. Another limitation of the current study is that it included accounting lecturers only in (7) public and private universities, so we suggest conducting other studies that include accounting lecturers in other universities in the Kurdistan Region of Iraq. Finally, this study does not study the effect of lecturers' demographic factors on their acceptance of blended learning, such as age, gender, educational certificate, scientific title, and length of service on the extent to which lecturers accept blended learning, and therefore the future study can examine the effect of these factors on the extent to which accounting lecturers accept blended learning in teaching accounting courses.

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