



Study of ChatGPT Utilization Behavior by Accounting Education Students: Extended UTAUT2 Model Perspective

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Abstract

The use of Generative Artificial Intelligence (GAI), such as Chat Generative Pre-Trained Transformer (ChatGPT), is experiencing a significant increase among students for educational purposes, including lectures, completing assignments, and compiling final projects. This study aims to analyze the use of ChatGPT by accounting education students and investigate their intentions and behavior using the extended Unified Theory of Acceptance and Use of Technology 2 (UTAUT2) framework. The study employed Partial Least Squares Structural Equation Model (PLS-SEM) analysis design with respondents from Accounting Education students at the Faculty of Economics and Business, Universitas Negeri Semarang (UNNES), totaling 134 students. The data collection technique used was a questionnaire distributed online via the Google Forms platform. Model testing was conducted first, followed by hypothesis testing in the PLS-SEM framework. Data analysis was conducted using the SmartPLS version 4.0 application. The results of the study showed that students' intention to use ChatGPT was more determined by performance expectancy and habit. Intention, facilitating conditions, and habits are significant predictors of use behavior. Intention can mediate the influence of habit on the actual behavior of students utilizing ChatGPT. In addition, extended-UTAUT2 constructs such as personal innovativeness, learning value, and novelty are unable to influence the intention and behavior of ChatGPT utilization by accounting education students.

Abstrak

Pemanfaatan Generative Artificial Intelligence (GAI) seperti Chat Generative Pre-Trained Transformer terus mengalami peningkatan secara signifikan oleh mahasiswa untuk tujuan pendidikan seperti perkuliahan, penyelesaian tugas, sampai dengan penyusunan tugas akhir. Penelitian ini ditujukan untuk menganalisis pemanfaatan ChatGPT oleh mahasiswa pendidikan akuntansi dan menginvestigasi intensi dan perilakunya dengan menggunakan kerangka extended unified theory of acceptance and use of technology 2 (UTAUT2). Penelitian dilakukan dengan desain analisis Structural Equation Model-Partial Least Squares (SEM-PLS) dengan responden mahasiswa Pendidikan Akuntansi Fakultas Ekonomika dan Bisnis Universitas Negeri Semarang, sebanyak 134 mahasiswa. Teknik pengambilan data yang digunakan adalah kuesioner yang disebarakan secara online melalui platform Google Form. Pengujian model dilakukan terlebih dahulu sebelum uji hipotesis dalam kerangka SEM-PLS. Analisis data dilakukan dengan menggunakan aplikasi SMART-PLS versi 4.0. Hasil penelitian menunjukkan bahwa intensi pemanfaatan ChatGPT oleh mahasiswa lebih ditentukan oleh performance expectancy dan habit. Intensi, facilitating conditions, dan habit merupakan prediktor signifikan dari use behavior. Intensi mampu memediasi pengaruh habit terhadap actual behavior dari pemanfaatan ChatGPT oleh mahasiswa. Sebagai tambahan, konstruk tambahan UTAUT2 seperti personal innovativeness, learning value, dan novelty tidak mampu mempengaruhi intensi dan perilaku pemanfaatan ChatGPT oleh mahasiswa pendidikan akuntansi.

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INTRODUCTION

Artificial intelligence (AI) is increasingly important, with great potential to support various aspects of life in the digital era. Many new opportunities are created by AI with its ability to analyze complex data, present insights, and interact with humans (Le et al., 2024). In recent years, AI has made significant progress, leading to its widespread use in various industries such as healthcare and education (Isiaku et al., 2024). AI offers a variety of opportunities as well as challenges. When applied ethically and responsibly, AI has the potential to solve various problems and improve the quality of human life. The popularity of AI continues to increase, especially in the education sector (Rodrigues et al., 2024).

In education, AI has the potential to enhance the learning process, although the role of human educators will become increasingly important (Kumar et al., 2024). AI has the potential to revolutionize higher education by enabling students to achieve academic success more efficiently and conveniently. AI has changed the way we learn by providing various benefits to educators and students (Suresh et al., 2024). AI has developed several innovations, including AI tutoring systems, feedback systems for student papers, the use of AI for innovative lesson plans, and the use of AI to predict the potential for students to drop out of a course or institution (Cook & Cook, 2024).

One of the AIs that continues to be used in education is generative artificial intelligence (GAI), which comes in various forms and offers numerous benefits. Students use GAI as a brainstorming partner, co-author, and co-reader, which increases the efficiency and understanding of research (Aure & Cuenca, 2024). There are three most important criteria that influence the adoption of generative AI in the education sector, namely the risk of academic integrity, the risk of biased results, and the erosion of critical thinking (Gupta et al., 2024). GAI applications such as Chat Generative Pre-Trained Transformer (ChatGPT), DALL-E, GitHub Copilot, and Stable Diffusion offer practicality by allowing users to interact and collaborate, facilitating communication and creation (Sudan et al., 2024). ChatGPT is an artificial intelligence (AI) chatbot that utilizes a natural language processor to generate responses in human language. ChatGPT was first introduced in November 2022, and within three months, more than 100 million users had used it (Gorkhali & Shrestha, 2024). ChatGPT is an AI-powered chatbot tool that is growing in academia (Bhaskar & Rana, 2024).

In more detail, other studies reveal that ChatGPT, as a type of AI, has great potential to support personalized learning, lesson plan design, feedback provision, learning material creation, quiz and exam preparation, language learning support, virtual teaching services, tutoring, and critical thinking skills development (Isiaku et al., 2024). ChatGPT has the potential to provide various benefits in the student evaluation process in higher education, but there are several important aspects that need to be considered (Zeb et al., 2024).

The urgency of this research is to examine the use of ChatGPT for educational purposes by students, by focusing on user intentions and behavior using relevant system acceptance and usage theories and models. Previous studies show that many models and theories have been used such as the technology acceptance model (TAM) framework, the use and gratifications theory (UGT), the Unified Theory of Acceptance and Use of Technology (UTAUT), the information system success model (ISSM), Status Quo Bias (SQB), social cognitive theory (SCT), to the theory of planned behavior (TPB). These theories are used separately, integratively, and in combination to better understand the behavior of students utilizing ChatGPT.

The combination of TAM and UGT has been applied to investigate how Vietnamese students' perceptions of ChatGPT and its intrinsic needs affect their intention to use it (Le et al., 2024). The determinants of students' intention to use ChatGPT for educational purposes can be investigated by referring to TAM and ISSM (Foroughi, Iranmanesh, et al., 2024). Another study explored the actual usage intention of AI-based chatbots such as ChatGPT or Google Bard in Bangladesh using TAM and SCT (Awal & Haque, 2024). UGT combined with ISSM has been used to examine the variables influencing students' acceptance of ChatGPT (Thongsri et al., 2024). The combination of ISSM and the stimulus-organism response paradigm has been used to explore students' intention to continue using ChatGPT (Duong et al., 2024). TPB has also been used to understand the factors related to

AI-based learning intention that influence students' behavioral changes (Bhatt & Muduli, 2024). Another study focuses on testing the acceptance model of AI in higher education through human interaction-based factors, including attitude, competence, and openness to experience (Hazaimah & Al-Ansi, 2024).

The previous studies have proven the UTAUT framework in analyzing the determinants of students' behavioral intention to use AI (Milicevic et al., 2024; Xiaohong et al., 2025). UTAUT2 has been used to explore the factors of ChatGPT adoption among dynamic Indian students (Sudan et al., 2024). The UTAUT2 model, augmented with personal innovativeness, has been used to understand the ChatGPT usage behavior of students (Nawaz et al., 2024). Another study analyzed students' intention to use the Metaverse using an approach based on the integration of the UTAUT and ISSM models (Alkhwaldi, 2023). The integration of UTAUT and SQB has been used to explore the factors that shape the willingness and intention of the academic community to use AI conversational chatbot technology, with a special focus on ChatGPT (Rehman & Ibrahim, 2024). Another study investigated the factors that influence students' intention to continue using ChatGPT by integrating UTAUT3 and ISSM theories (Tan et al., 2024).

Previous studies have shown that various models and theories have been employed to understand the acceptance and use of AI and ChatGPT among college students, yielding mixed results. The developed and combined models were used to find more up-to-date evidence to confirm previous findings. Inconsistent results were also found within the UTAUT framework. Effort expectancy and facilitating conditions were shown to determine behavioral intentions, while performance expectancy and social influence showed the opposite (Xiaohong et al., 2025). Performance expectancy, effort expectancy, and social influence were shown to significantly influence behavioral intentions (Milicevic et al., 2024). All UTAUT2 constructs were found to significantly influence behavioral intentions to use ChatGPT (Nawaz et al., 2024). Other findings showed that only habit was shown to be a significant determinant of behavioral intentions, while performance expectancy, effort expectancy, social influence, and facilitating conditions were insignificant (Sudan et al., 2024). Meanwhile, performance expectancy, facilitating conditions, and hedonic factors are significant predictors of behavioral intention, while effort expectancy and social influence are not able to significantly determine intention (Alkhwaldi, 2023).

The novelty of the research is demonstrated by the contribution of this study, which explores the intention and behavior of utilizing ChatGPT from the perspective of the extended UTAUT2 model, the latest iteration of UTAUT2. User intentions and behavior will be better understood from several perspectives of the model. This research is a continuation of previous research that examined the use of AI by teachers and lecturers (Fachrurrozie et al., 2024, 2025; Nurkhin & Rohman, 2023). The scope of this research is the behavior of accounting education students utilizing ChatGPT, particularly in completing assignments, scientific journal articles, or other tasks. Accounting students face challenges in utilizing ChatGPT to understand accounting and pedagogical materials. Accounting materials that require analysis, logic, and interpretation are highly relevant to accounting applications. Similarly, ChatGPT can facilitate student understanding of pedagogical materials. The use of ChatGPT by accounting students is likely to increase and warrants further study.

This research employs the extended UTAUT2 framework to investigate the intention and behavior of students utilizing ChatGPT, building upon previous research (Nawaz et al., 2024; Strzelecki et al., 2024; Tan et al., 2024). The phenomenon indicates that the use of ChatGPT is extremely intense, as it is considered both useful and helpful. On the other hand, a problem that arises is that the use of ChatGPT tends to pay less attention to ethics, and students tend to become addicted and overly dependent on AI. Thus, the purpose of this study is to analyze the intention and behavior of students in utilizing ChatGPT in the extended UTAUT2 framework. Previous studies provide empirical evidence that the UTAUT2 framework has been developed by adding new variables, such as perceived playfulness (Xiaohong et al., 2025) and perceived benefits (Sudan et al., 2024). Although these have not been proven to be significant determinants of students' behavioral intentions regarding the use of ChatGPT. Therefore, the UTAUT2 model in this study was further developed by adding other constructs, such as learning value and personal innovativeness.

METHOD

The PLS-SEM approach will be employed in this study to investigate students' intentions and behaviors in utilizing ChatGPT, utilizing the extended UTAUT2 framework. Previous studies explain the UTAUT framework, which was first developed by (Venkatesh et al., 2003) and then developed into UTAUT2 (Venkatesh et al., 2012). UTAUT itself is a development of the TAM model (Fachrurrozie et al., 2025). The UTAUT3 model is the next iteration of the UTAUT model, designed to further understand user intentions and behavior. UTAUT3 combines factors from TPB, TAM, and UTAUT and provides a comprehensive perspective on the factors that influence the adoption of new technologies (Tan et al., 2024; Tiwari et al., 2022). Extended UTAUT2 (Jasrai, 2025; Qiu et al., 2024; Strzelecki et al., 2024) or expanding UTAUT2 (Cabrera-Sánchez et al., 2021) are another approach to understanding the behavior of accepting and utilizing AI in learning.

Based on the UTAUT2 framework, the results of the study indicate that performance expectancy, effort expectancy, social influence, hedonic motivation, price value, and habit have a positive effect on behavioral intention to use GAI, while facilitating conditions have a negative effect (Sergeeva et al., 2025). Facilitating conditions, habit, and behavioral intention are conditioning factors in user behavior (Romero-Rodríguez et al., 2023). Habit was found to be the strongest predictor of ChatGPT usage intention by college students in India. Meanwhile, performance expectancy and social influence did not have a significant effect (Sudan et al., 2024). The most significant determinants of behavioral intention to use ChatGPT by college students were habit and performance expectancy, followed by hedonic motivation and perceived ease of use. Usage behavior was strongly influenced by behavioral intention and personal innovativeness (Nawaz et al., 2024).

Another study used the developed UTAUT2 framework and found that performance expectancy, effort expectancy, hedonic motivation, and learning value significantly influenced the intention to use ChatGPT (Strzelecki et al., 2024). Personal innovation and information accuracy negatively moderate the relationship between ChatGPT use and its determinants. Meanwhile, social influence, facilitating conditions, and habits did not affect ChatGPT use (Foroughi et al., 2024). Empirical studies indicate that hedonic motivation, habit, and facilitating conditions have a significant impact on students' continued intention to use ChatGPT. While other UTAUT3 constructs did not show a significant effect (Tan et al., 2024).

This study uses the extended UTAUT2 model developed by previous researchers (Hu et al., 2025; Nawaz et al., 2024; Qiu et al., 2024; Strzelecki et al., 2024). The research framework is shown in Figure 1. The population of the study was Accounting Education students of FEB UNNES who were ChatGPT users for educational purposes (lectures, writing scientific articles, and others). The number of active Accounting Education students during the 2022-2024 academic year is 472, comprising 171 students from the 2023 intake, 171 students from the 2024 intake, and 130 students from the 2025 intake. Proportional sampling was employed in this study because the number of students in each incoming class was quite large. The research respondents were 134 Accounting Education students from the 2022-2024 class who were actively attending lectures in the Odd and Even semesters of 2024/2025.

The data collection technique that will be used is a questionnaire distributed online through the Google Forms platform. Instrument testing, which includes validity and reliability assessments, will be conducted prior to distributing the questionnaire to respondents. The questionnaire was developed based on opinions and previous research results, with adjustments made to account for the specific conditions and context of the research object in Indonesia. The research data were analyzed using descriptive statistical methods and Partial Least Squares Structural Equation Modeling (PLS-SEM). Descriptive analysis aims to reveal the intentions and behavior of students in utilizing ChatGPT for educational purposes. Additionally, it is used to describe research variables in terms of mean, minimum, maximum, and standard deviation values. Model testing will be conducted first, followed by hypothesis testing within the PLS-SEM framework. The analysis was conducted using SmartPLS version 4.0.

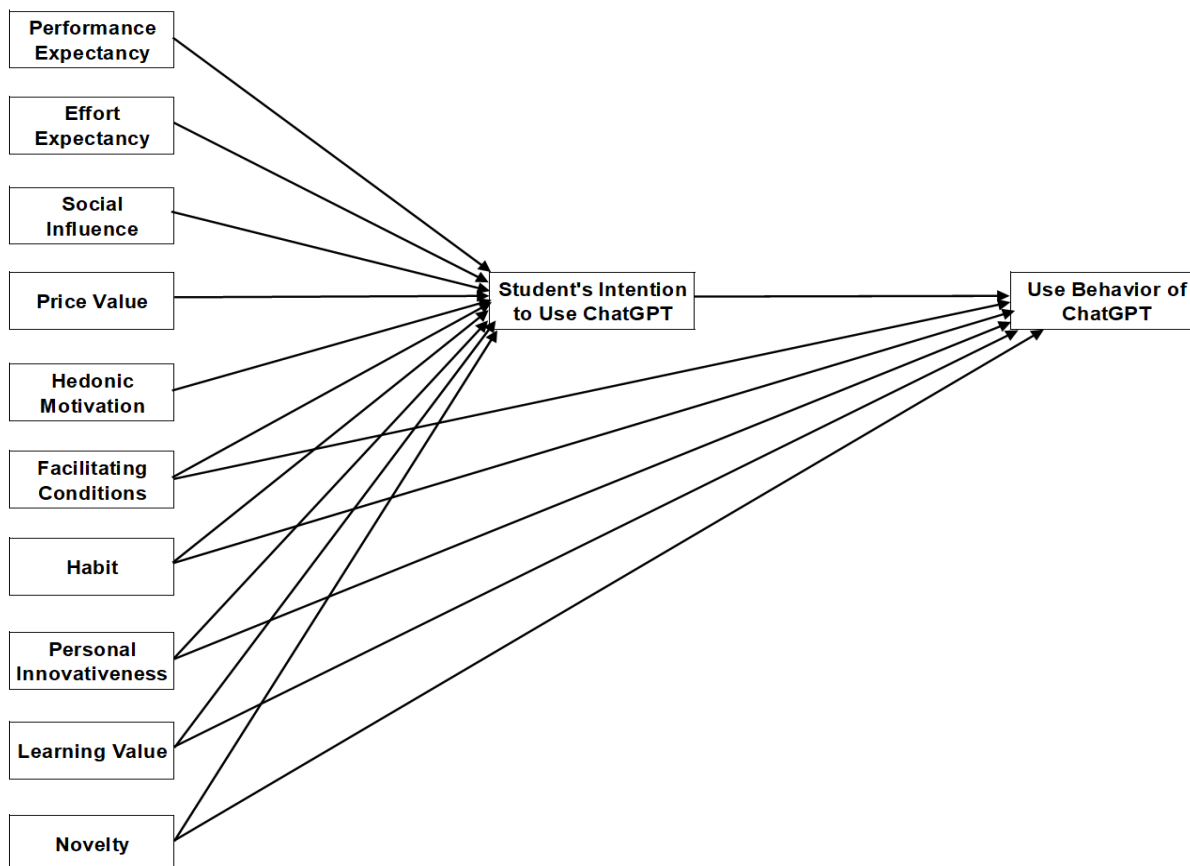


Figure 1. Research Model

The following table (see table 1) outlines the operational definitions of the research variables derived from the extended UTAUT2 model. The dependent variables consist of the intention to utilize ChatGPT and the actual level of use of ChatGPT. The independent variables consist of performance expectancy, effort expectancy, social influence, facilitating conditions, hedonic motivation, price value, habit, personal innovativeness, and learning value.

Table 1. Operational Definition of Research

| Research Variables | Definition and References | Measurement |
|--------------------------------------|---|-------------|
| Students' Actual Behavior of ChatGPT | Students' usage rate of ChatGPT (Venkatesh et al., 2012) | 3 items |
| Students' intention to use ChatGPT | Intention to use a ChatGPT (Venkatesh et al., 2012) | 3 items |
| Independent Variables | | |
| Performance Expectancy | The level of individual belief that using the system will help them achieve improved job performance (Venkatesh et al., 2003, 2012) | 3 items |
| Effort expectancy | The level of ease associated with using the system (Venkatesh et al., 2003, 2012) | 4 items |
| Social influence | The degree to which an individual perceives that important others believe that he or she should use the new system (Venkatesh et al., 2003, 2012) | 3 items |
| Price Value | Cost and pricing structures can have a significant impact on consumer use of technology (Venkatesh et al., 2012) | 3 items |
| Hedonic motivation | The pleasure or enjoyment obtained from using a technology (Venkatesh et al., 2012) | 3 items |
| Facilitating conditions | The level of individual confidence in the existence of organizational and technical infrastructure that supports the use of the system (Venkatesh et al., 2003, 2012) | 4 items |

| Research Variables | Definition and References | Measurement |
|-------------------------|--|-------------|
| Habits | The extent to which people tend to perform behavior automatically because of learning (Venkatesh et al., 2012) | 3 items |
| Personal innovativeness | Personal innovation level to be enthusiastic about trying new technologies (Tan et al., 2024) | 5 items |
| Learning value | The benefits of technology for educational development (Foroughi, Senali, et al., 2024; Tan et al., 2024) | 2 items |
| Novelty | The degree to which a product's novelty and originality add to its perceived uniqueness (Le et al., 2024) | 6 items |

Source: Authors (2025)

RESULTS AND DISCUSSION

A total of 134 students comprised the sample for this study, and Table 2 provides a description of them. The respondents of the study were mostly female students, totaling 124 people or 92.54%. The students who became respondents were almost evenly distributed across the three years of active classes, attending lectures in the Odd and Even semesters of 2024/2025. Students from the 2023 class were the largest in this study, as many as 53 people or 39.55%. As many as 92 people (86.66%) were aged 20-21 years.

Table 2. Respondent Description

| | Description | Frequency | Percentage |
|-------------|--------------------|-----------|------------|
| Gender | Female | 124 | 92.54 |
| | Male | 10 | 7.46 |
| | Total | 134 | 100 |
| Year Intake | 2022 | 36 | 26.87 |
| | 2023 | 53 | 39.55 |
| | 2024 | 45 | 33.58 |
| | Total | 134 | 100 |
| Age | Less than 20 years | 34 | 25.37 |
| | 20-21 years old | 92 | 86.66 |
| | Over 21 years | 8 | 5.97 |
| | Total | 134 | 100 |

Source: Authors (2025)

Table 3 shows the descriptive statistics of the research variables in this study. The results of the descriptive analysis indicate that UNNES Accounting Education students exhibit a relatively high level of actual behavior in utilizing ChatGPT, with a mean value of 14.963 and a standard deviation of 3.696. Students' intention to use ChatGPT is also categorized as strong, with a mean value of 13.649 and a standard deviation of 4.090. Students consider ChatGPT very useful, with a mean performance expectancy value of 14.000. Perceptions of ease (effort expectancy) and the availability of facilities (facilitating conditions) are relatively high, indicating that ChatGPT is easy to access and use in learning, and provides enjoyment in learning (the mean value of hedonic motivation is 14.709). In addition, the level of personal innovation is quite prominent, with a mean value of 23.784, and ChatGPT is seen as an interesting new technology (the mean value of novelty is 27.791). However, usage habits (mean value of 12.075) and social influence (mean value of 13.507) are still at a moderate level, indicating that the use of ChatGPT has not yet become a full learning routine, but has shown a positive direction towards technology-based learning.

Table 3. Descriptive Statistics of Research Variables

| Research Variables | Min | Max | Mean | Std. Dev. |
|--------------------------------------|--------|--------|--------|-----------|
| Students' Actual Behavior of ChatGPT | 5.000 | 21.000 | 14.963 | 3.696 |
| Students' intention to use ChatGPT | 3.000 | 21.000 | 13.649 | 4.090 |
| Performance Expectancy | 4.000 | 21.000 | 14.000 | 3.856 |
| Effort expectancy | 8.000 | 28.000 | 20.209 | 4.734 |
| Social influence | 3.000 | 21.000 | 13.507 | 3.979 |
| Price Value | 3.000 | 21.000 | 13.925 | 4.070 |
| Hedonic motivation | 3.000 | 21.000 | 14.709 | 3.872 |
| Facilitating conditions | 9.000 | 28.000 | 19.791 | 4.260 |
| Habits | 3.000 | 21.000 | 12.075 | 4.397 |
| Personal innovativeness | 9.000 | 35.000 | 23.784 | 5.285 |
| Learning value | 2.000 | 14.000 | 9.284 | 2.583 |
| Novelty | 12.000 | 42.000 | 27.791 | 7.074 |

Source: Authors (2025)

Table 4 presents the results of evaluating the research model's measurement with the factor loadings values of each item, Cronbach's alpha, and average variance extracted (AVE). It is known that the factor loading score of all items is greater than 0.70, indicating that all items in this study can be considered valid. Cronbach's alpha value for all research variables is also greater than 0.70, indicating that the research variables meet the reliability criteria. The AVE score also shows the same thing: all research variables have a score higher than 0.50, which indicates that the research variables meet the validity criteria. Thus, the model can be declared sufficient for further analysis.

Table 4. Results of the evaluation of the model measurement

| Variable | Items | Factor Loadings | Cronbach's alpha (α) | Composite reliability (ρ_a) | Composite reliability (ρ_c) | Average variance extracted (AVE) |
|------------------------------------|------------|-----------------|-------------------------------|------------------------------------|------------------------------------|----------------------------------|
| Use Behavior of ChatGPT | Behavior1 | 0.934 | 0.918 | 0.920 | 0.948 | 0.859 |
| | Behavior2 | 0.936 | | | | |
| | Behavior3 | 0.910 | | | | |
| Students' Intention to Use ChatGPT | Intention1 | 0.948 | 0.961 | 0.963 | 0.975 | 0.928 |
| | Intention2 | 0.970 | | | | |
| | Intention3 | 0.972 | | | | |
| Performance Expectancy | Perform1 | 0.859 | 0.898 | 0.906 | 0.936 | 0.831 |
| | Perform2 | 0.941 | | | | |
| | Perform3 | 0.932 | | | | |
| Effort Expectancy | Effort1 | 0.932 | 0.939 | 0.950 | 0.956 | 0.844 |
| | Effort2 | 0.920 | | | | |
| | Effort3 | 0.895 | | | | |
| | Effort4 | 0.926 | | | | |
| Social Influence | Social1 | 0.920 | 0.904 | 0.907 | 0.940 | 0.839 |
| | Social2 | 0.943 | | | | |
| | Social3 | 0.885 | | | | |
| Price Value | Price1 | 0.855 | 0.915 | 0.960 | 0.946 | 0.854 |
| | Price2 | 0.961 | | | | |
| | Price3 | 0.953 | | | | |
| Hedonic Motivation | Hedonic1 | 0.921 | 0.911 | 0.912 | 0.944 | 0.849 |
| | Hedonic2 | 0.939 | | | | |
| | Hedonic3 | 0.904 | | | | |

| Variable | Items | Factor Loadings | Cronbach's alpha (α) | Composite reliability (rho_a) | Composite reliability (rho_c) | Average variance extracted (AVE) |
|-------------------------|----------|-----------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|
| Facilitating Conditions | Facil1 | 0.843 | 0.852 | 0.866 | 0.901 | 0.697 |
| | Facil2 | 0.909 | | | | |
| | Facil3 | 0.863 | | | | |
| | Facil4 | 0.712 | | | | |
| Habits | Habit1 | 0.922 | 0.920 | 0.920 | 0.949 | 0.862 |
| | Habit2 | 0.932 | | | | |
| | Habit3 | 0.930 | | | | |
| Personal Innovativeness | Innov1 | 0.863 | 0.882 | 0.901 | 0.913 | 0.680 |
| | Innov2 | 0.895 | | | | |
| | Innov3 | 0.736 | | | | |
| | Innov4 | 0.864 | | | | |
| | Innov5 | 0.752 | | | | |
| Learning Value | Value1 | 0.967 | 0.928 | 0.930 | 0.965 | 0.933 |
| | Value2 | 0.965 | | | | |
| Novelty | Novelty1 | 0.895 | 0.922 | 0.928 | 0.939 | 0.721 |
| | Novelty2 | 0.889 | | | | |
| | Novelty3 | 0.912 | | | | |
| | Novelty4 | 0.766 | | | | |
| | Novelty5 | 0.782 | | | | |
| | Novelty6 | 0.840 | | | | |

Source: Authors (2025)

The results of the goodness-of-fit model test are presented in Table 5. The R-squared value of the Student's Intention to Use ChatGPT variable is 0.799, indicating that the independent variable in this study can explain 79.9% of the variance in its influence on intention, while the remaining 20.1% is attributed to research variables not included in the model. The R-squared score falls into the strong category. Likewise, the R-squared value for the Use Behavior of ChatGPT variable is 0.659, falling within the moderate category. The independent variable explains 65.9% of the variance in its influence on use behavior.

The F-square score in Table 4 indicates that performance expectancy and habit are the strongest predictors of students' intention to use ChatGPT. While the dominant predictor in determining the Use Behavior of ChatGPT is Students' Intention to Use ChatGPT, followed by habit and facilitating conditions. Finally, Table 4 also shows that the SRMR value is 0.069 or less than 0.08, indicating that the model falls within the fit category. The NFI value is 0.725 and approaches the 0.90 criterion, which indicates that the model can be stated to have a good fit with the data. Figure 2 shows the PLS-SEM model used in this study.

Table 5. Goodness-Fit-Model Results

| Variable | R-square | R-square adjusted |
|------------------------------------|------------------------------------|-------------------------|
| Students' Intention to Use ChatGPT | 0.799 | 0.782 |
| Use Behavior of ChatGPT | 0.659 | 0.643 |
| <i>F-Square</i> | | |
| | Students' Intention to Use ChatGPT | Use Behavior of ChatGPT |
| Students' Intention to Use ChatGPT | | 0.178 |
| Performance Expectancy | 0.438 | |
| Effort Expectancy | 0.004 | |
| Social Influence | 0.019 | |
| Price Value | 0.002 | |
| Hedonic Motivation | 0.006 | |

| | | |
|------------------------------------|-----------------------------|------------------------|
| Facilitating Conditions | 0.001 | 0.065 |
| Habits | 0.067 | 0.088 |
| Personal Innovativeness | 0.009 | 0.000 |
| Learning Value | 0.017 | 0.002 |
| Novelty | 0.016 | 0.000 |
| Q-Square | | |
| | Q²predict | RMSE |
| Students' Intention to Use ChatGPT | 0.713 | 0.544 |
| Use Behavior of ChatGPT | 0.615 | 0.630 |
| Fit Model | | |
| | Saturated model | Estimated model |
| SRMR | 0.069 | 0.069 |
| d_ ULS | 4.257 | 4.312 |
| d_ G | 3,079 | 3.097 |
| Chi-square | 2.110.915 | 2.114.837 |
| NFI | 0.725 | 0.724 |

Source: Authors (2025)

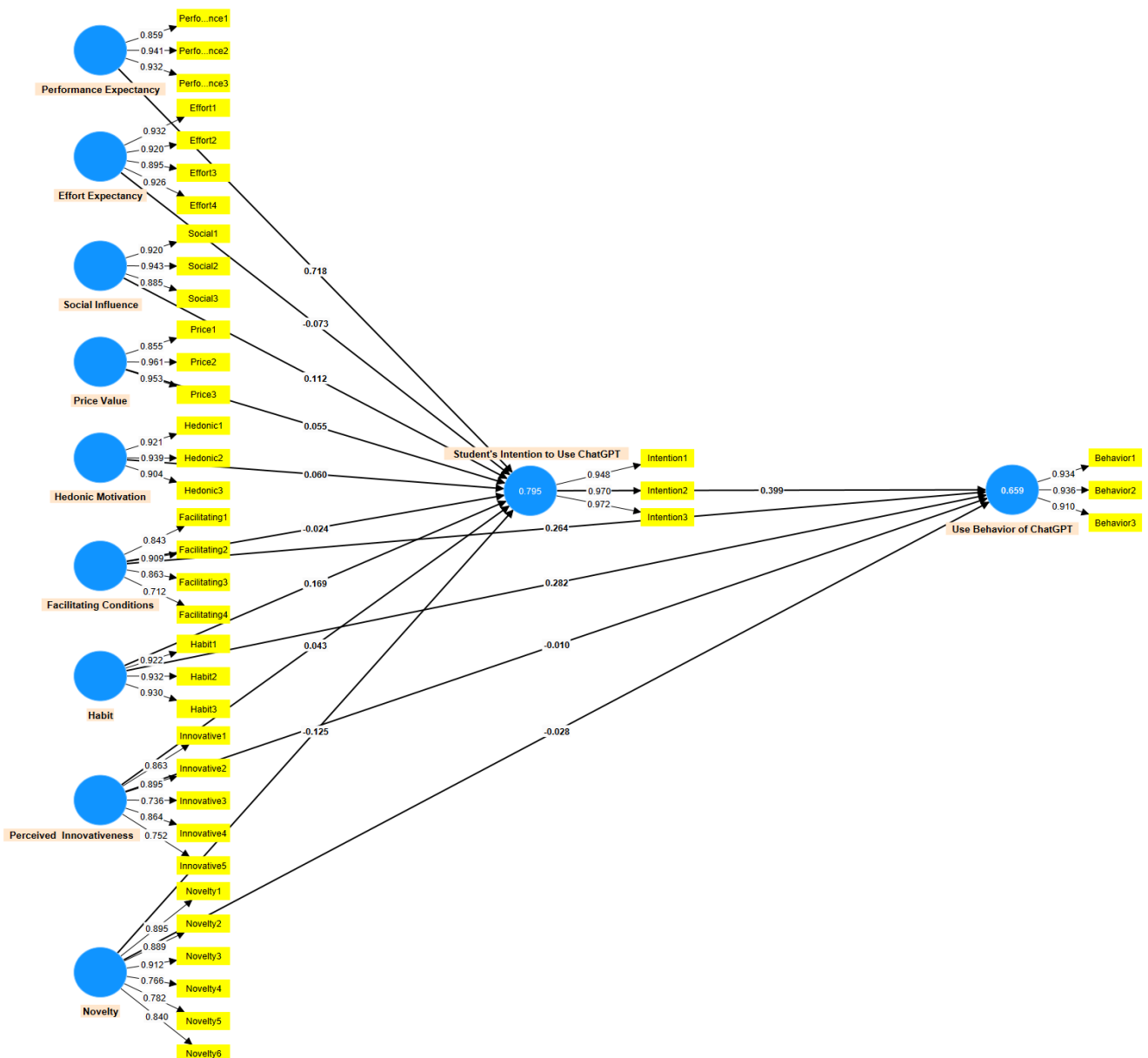


Figure 2. PLS-SEM model

The results of the hypothesis testing are presented in Table 6. The results of the analysis show that only performance expectancy and habits have a p-value of less than 0.05, indicating a significant influence on students' intention to use ChatGPT. Meanwhile, effort expectancy, social influence, hedonic motivation, facilitating conditions, personal innovativeness, learning value, and novelty are unable to influence students' intention to use ChatGPT. Other results show that students' intention to use ChatGPT, facilitating conditions, and habit can significantly determine the Use Behavior of ChatGPT, with a p-value of less than 0.05. The variables of personal innovativeness, learning value, and novelty do not have a significant effect on the Use Behavior of ChatGPT. Finally, habits have been proven to have a significant effect on the Use Behavior of ChatGPT, as evidenced by students' intention to use it. Habit is the only variable that can directly and indirectly influence students' intention to use ChatGPT.

Table 6. Hypothesis Testing Results

| | Original sample (O) | Sample mean (M) | Standard deviation (STDEV) | T statistics (O/STDEV) | P values |
|---|---------------------|-----------------|----------------------------|--------------------------|----------|
| Direct effects | | | | | |
| Student's Intention to Use ChatGPT -> Use Behavior of ChatGPT | 0.403 | 0.391 | 0.099 | 4,052 | 0.000 |
| Performance Expectancy -> Student's Intention to Use ChatGPT | 0.745 | 0.747 | 0.119 | 6,268 | 0.000 |
| Effort Expectancy -> Student's Intention to Use ChatGPT | -0.060 | -0.044 | 0.103 | 0.583 | 0.280 |
| Social Influence -> Students' Intention to Use ChatGPT | 0.117 | 0.101 | 0.093 | 1,261 | 0.104 |
| Price Value -> Student's Intention to Use ChatGPT | 0.036 | 0.027 | 0.107 | 0.332 | 0.370 |
| Hedonic Motivation -> Students' Intention to Use ChatGPT | 0.077 | 0.073 | 0.105 | 0.734 | 0.232 |
| Facilitating Conditions -> Student's Intention to Use ChatGPT | -0.025 | -0.000 | 0.113 | 0.220 | 0.413 |
| Habit -> Student's Intention to Use ChatGPT | 0.196 | 0.188 | 0.101 | 1,940 | 0.026 |
| Personal Innovativeness -> Students' Intention to Use ChatGPT | 0.084 | 0.078 | 0.085 | 0.987 | 0.162 |
| Learning Value -> Student's Intention to Use ChatGPT | -0.121 | -0.129 | 0.126 | 0.962 | 0.168 |
| Novelty -> Student's Intention to Use ChatGPT | -0.118 | -0.110 | 0.112 | 1.051 | 0.147 |
| Facilitating Conditions -> Use Behavior of ChatGPT | 0.270 | 0.282 | 0.091 | 2.958 | 0.002 |
| Habit -> Use Behavior of ChatGPT | 0.295 | 0.300 | 0.104 | 2.840 | 0.002 |
| Personal Innovativeness -> Use Behavior of ChatGPT | 0.007 | 0.011 | 0.120 | 0.056 | 0.477 |
| Learning Value -> Use Behavior of ChatGPT | -0.043 | -0.051 | 0.116 | 0.373 | 0.355 |
| Novelty -> Use Behavior of ChatGPT | -0.025 | -0.026 | 0.114 | 0.215 | 0.415 |
| Indirect effects | | | | | |
| Facilitating Conditions -> | -0.010 | -0.003 | 0.046 | 0.218 | 0.414 |

| | Original sample (O) | Sample mean (M) | Standard deviation (STDEV) | T statistics (O/STDEV) | P values |
|--|---------------------|-----------------|----------------------------|--------------------------|----------|
| Student's Intention to Use ChatGPT -> Use Behavior of ChatGPT | | | | | |
| Habit -> Student's Intention to Use ChatGPT -> Use Behavior of ChatGPT | 0.079 | 0.074 | 0.045 | 1,740 | 0.041 |
| Personal Innovativeness -> Student's Intention to Use ChatGPT -> Use Behavior of ChatGPT | 0.034 | 0.030 | 0.035 | 0.976 | 0.165 |
| Learning Value -> Student's Intention to Use ChatGPT -> Use Behavior of ChatGPT | -0.049 | -0.048 | 0.050 | 0.974 | 0.165 |
| Novelty -> Student's Intention to Use ChatGPT -> Use Behavior of ChatGPT | -0.047 | -0.043 | 0.047 | 1,008 | 0.157 |

Source: Authors (2025)

The results of the study indicate that only performance expectancy and habits are proven to have a significant effect on students' intention to use ChatGPT. Performance expectancy refers to students' expectations regarding their performance when using ChatGPT. Students assume that using ChatGPT can enhance their productivity in accounting lectures. ChatGPT can be useful in various ways, including completing assignments, finding learning materials, and offering other benefits. The results of this study are in line with previous findings, which show that performance expectancy is a significant predictor of behavioral intention (Jasrai, 2025; Strzelecki et al., 2024). Performance expectancy proved to be the most dominant factor influencing behavioral intention in the Nordic countries and the US (Faraon et al., 2025). Although other findings indicate different results (Sudan et al., 2024; Tan et al., 2024). Additionally, the use of ChatGPT or AI in general has become a common practice among students. This habit further highlights the importance of using ChatGPT in accounting lectures for students. Habit is a significant predictor of behavioral intention (Strzelecki et al., 2024; Sudan et al., 2024).

Various results were found in previous studies that applied the extended UTAUT2 framework in understanding the intention and behavior of using ChatGPT and GAI. Performance expectancy, effort expectancy, social influence, facilitating conditions, hedonic motivation, and trust can significantly determine behavioral intention to use ChatGPT (Emon et al., 2023). Performance expectancy, social influence, hedonic motivation, price value, habit, and personal innovativeness have a significant impact on behavioral intention to use ChatGPT. Effort expectancy, facilitating conditions do not have a significant effect (Strzelecki et al., 2024). Habit and perceived benefits are significant predictors of behavioral intention to use ChatGPT, while performance expectancy, effort expectancy, social influence, and hedonic motivation do not have a significant effect (Sudan et al., 2024). Hedonic motivation, habit, and facilitating conditions can significantly influence the intention to use ChatGPT, whereas performance expectancy, effort expectancy, social influence, learning value, and personal innovativeness have not been proven to have a significant effect (Tan et al., 2024). In addition, it was found that performance expectancy, facilitation conditions, private value, and habit can positively influence behavioral intention to use ChatGPT, while effort expectancy, social influence, and hedonic motivation do not have a significant influence (Jasrai, 2025).

The results of other research indicate that effort expectancy, social influence, hedonic motivation, and habit significantly increase prospective teachers' behavioral intentions to use GAI in their future teaching. Performance expectancy, facilitating conditions, and price value did not significantly influence behavioral intention. At the same time, perceived risk had a negative effect (Hu et al., 2025). Performance expectancy, effort expectancy, facilitating conditions, social system, and individual innovativeness have a positive influence on intention to use GAI, but price value does

not have a significant influence (Qiu et al., 2024). Performance expectancy, social influence, hedonic motivation, price value, habit, facilitating conditions, technology fear, and consumer trust are determinants of the behavioral intention to use an application based on AI. Meanwhile, effort expectancy and facilitating conditions do not have a significant effect (Sánchez et al., 2021).

Personal innovativeness is a variable developed in the extended UTAUT2 model (Strzelecki et al., 2024; Tan et al., 2024). This study provides evidence that personal innovativeness does not influence behavioral intention to use ChatGPT, aligning with previous findings (Tan et al., 2024). While other researchers found a significant effect of personal innovativeness on behavioral intention (Nawaz et al., 2024; Qiu et al., 2024; Strzelecki et al., 2024). Personal innovativeness refers to the level of personal innovation, encompassing enthusiasm for trying new technologies. Students do not need new innovations and enthusiasm to continue using GAI or ChatGPT. They have assumed that ChatGPT is an easy-to-use and very useful AI technology. Everyone has utilized it effectively, and students should also be able to leverage the features available in GAI (ChatGPT) to enhance their lecture productivity.

Another interesting finding is that, within the UTAUT framework, intention is a significant predictor of actual behavior. This study has provided such evidence and is in line with previous findings that behavioral intention is a significant predictor of actual use of ChatGPT (Emon et al., 2023). In addition to intention, the UTAUT2 dimensions that have a significant effect on ChatGPT use behavior are facilitating conditions and habits. These results support previous findings that stated that facilitating conditions, habits, and intentions are significant predictors of (Strzelecki et al., 2024). In both the Nordic countries and the United States, behavioral habits and intentions were the only factors that were able to predict ChatGPT usage behavior (Faraon et al., 2025). Habit, facilitating conditions, and behavioral intention can significantly determine the level of usage behavior (Sánchez et al., 2021). Behavioral intentions and facilitating conditions had significant predictive effects on future use (Hu et al., 2025). The results of previous studies provide more diverse findings, that Intention, social system, and individual innovativeness are proven to be able to significantly determine usage behavior (Qiu et al., 2024).

The results show that effort expectancy, social influence, hedonic motivation, facilitating conditions, personal innovation, learning value, and novelty do not influence students' intention to use ChatGPT. This is in stark contrast to the theory in UTAUT2. Effort expectancy had no significant effect because students perceived ChatGPT as not too difficult and didn't require much effort. This is consistent with previous research, where students quickly adapt, find ChatGPT easily accessible, and quickly become proficient in using it, so ease of use is no longer a primary determinant of intention to use (Sudan et al., 2024). Social influence did not significantly influence the intention to use ChatGPT, as it didn't require encouragement from others. Students consciously and logically sought out which AI could be used to assist with completing course assignments. Intrinsic factors appeared to further encourage the use of ChatGPT. Similarly, facilitating conditions had no significant effect because students already had adequate devices, and using ChatGPT didn't require extraordinary facilities. An internet connection and a smartphone, which didn't need high specifications, were sufficient.

Hedonic motivation was also not a significant predictor of behavioral intention, as students tended to view ChatGPT as a functional tool for completing assignments rather than a source of enjoyable learning (Sudan et al., 2024). The use of ChatGPT for academic purposes tends to be more formal and less entertaining. Therefore, students tend to be more rational than emotional in using ChatGPT. Constructs added to UTAUT2, such as personal innovativeness, learning value, and novelty, were also not proven to influence students' intention to use ChatGPT. Students perceived ChatGPT as very useful and did not require special knowledge or skills to use it quickly.

Students will utilize ChatGPT in their accounting courses if their intention is high. This means that students using ChatGPT are consciously and intentionally doing so because they will indeed gain benefits and increased productivity. In addition, the use of AI (ChatGPT) has become a new habit in all aspects of life. The level of AI use will increase if students have adequate facilitating conditions, such as having good devices (gadgets) and adequate internet availability. However, there is a different finding that behavioral intention was found to be non-significant in predicting the

usage behavior for ChatGPT (Jasrai, 2025).

In the context of UNNES accounting students, it was found that they have utilized ChatGPT and other AI tools to support their studies, as ChatGPT has a significant impact on completing assignments and other course activities. ChatGPT can present different perspectives very quickly. On the other hand, UNNES accounting students are accustomed to a lecture model that demands discussion and problem-solving skills, as well as scientific paper assignments and other assignments that require analysis and case studies. The presence of ChatGPT greatly assists students in searching for references, relevant data, and information, and provides insight into solving specific cases and problems. Therefore, the intention to use ChatGPT will continue to increase.

CONCLUSIONS AND SUGGESTIONS

The extended UTAUT2 model was employed in this study to analyze the intention and behavior of ChatGPT utilization among accounting education students at FEB UNNES. The study's findings indicate that students' intention to use ChatGPT is more influenced by performance expectancy and habit. Additionally, intention, facilitating conditions, and habit have been proven to be significant factors influencing usage behavior. Intention also acts as a mediator in the relationship between habit and actual behavior, as observed in the usage of ChatGPT by students. On the other hand, additional variables in the extended UTAUT2 model, such as personal innovativeness, learning value) and novelty, do not show a significant effect on the intention or behavior of ChatGPT usage by accounting education students.

This study is limited to objects that only focus on accounting education students. Therefore, many hypotheses cannot be proven using the extended UTAUT2 framework. Future research is recommended to expand the number of student respondents involved. In addition, variable measurements can combine previous findings that have been quite extensive, utilizing the extended UTAUT2 model, which incorporates modifications to the original model.

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