Accounting Undergraduates' Perceptions and Challenges in Using Digital Textbooks: A Conceptual Framework for Financial Accounting Education

Siti Aisyah Basri[1,2], *Zaleha Mahat[1,2], Jismi Md Salleh[1], Masniza Supar[3], Arum Indrasari[4]

[1]Faculty of Accountancy, Universiti Teknologi MARA Melaka, Melaka, Malaysia

[2]Money Laundering Research Group, Universiti Teknologi MARA Melaka, Melaka, Malaysia

[3]Accounting Section, Universiti Kuala Lumpur Business School, Kuala Lumpur, Malaysia

[4]Accounting Department, Faculty of Economic and Business, Universitas Muhammadiyah Yogyakarta, Yogyakarta, Indonesia

***Corresponding Author**

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ABSTRACT

The rapid advancement of digital technology has transformed higher education by encouraging the integration of digital learning resources, including digital textbooks, into teaching and learning practices. This concept paper proposes a study to examine accounting undergraduates' perceptions of digital textbooks and the challenges they encounter when using these resources in financial accounting courses. Although digital textbooks offer various benefits, such as improved accessibility, reduced learning costs, enhanced engagement, and support for self-directed learning, concerns related to usability, digital reading preferences, technological limitations, and content navigation may influence students' acceptance and learning experiences. Guided by the Technology Acceptance Model (TAM), this paper develops a proposed conceptual framework consisting of two main constructs: students' perceptions of digital textbooks, measured through perceived usefulness, ease of use, and accessibility, and students' difficulties in using digital textbooks. This paper further proposes a quantitative survey-based research methodology involving undergraduate accounting students enrolled in financial accounting courses at UiTM Melaka. Descriptive and inferential analyses, including T-tests and ANOVA, are proposed to examine students' perceptions and differences across demographic and usage groups. As a concept paper, this study presents the proposed framework and methodology; however, no empirical data have been collected or analysed at this stage.

Keyword: Digital textbook, Accounting education, Student perception, Higher education

INTRODUCTION

The education sector, including higher education institutions, has undergone significant change as a result of the rapid advancement of globalisation and digital technology (Subakti et al., 2026). These advancements require a shift from traditional teaching methods towards more flexible, interactive, and technologically integrated strategies that better suit the learning styles of today's students. Digital literacy and 21st-century skills such as critical thinking, teamwork, communication, and problem-solving have become crucial abilities that students need to acquire in order to successfully navigate the social, cultural, economic, and religious complexities of contemporary society.

Accounting undergraduates represent a distinct context because accounting education requires students to engage extensively with technical standards, numerical exercises, case-based problem solving, and repeated reference to structured learning materials, all of which may shape their preferences and acceptance of digital textbooks differently from students in other disciplines. According to Alsadoon (2020), further investigation is required to determine how e-books might satisfy students' needs and enhance their educational experience. Recent empirical studies specifically investigating accounting students' adoption and perceptions of digital textbooks remain scarce in Malaysia. Shanmugapriya and Jayaraman (2026) reached the conclusion that higher education institutions may create robust and efficient digital learning ecosystems that promote meaningful learning experiences by comprehending new trends, identifying current issues, and projecting future directions.

This study will examine accounting undergraduates' perceptions of digital textbooks. In addition, this study seeks to determine the difficulties students have when using digital textbooks in a course on financial accounting. In the context of financial accounting education, this study attempts to investigate how accounting undergraduates perceive and experience the use of digital textbooks. The study specifically aims to investigate students' opinions about the value, usability, accessibility, and appropriateness of digital textbooks in assisting their educational endeavours. Students' opinions of digital textbooks may be different from those of students in other academic fields because financial accounting requires the comprehension of difficult concepts, application of accounting principles, preparation of financial statements, and interpretation of accounting standards. Therefore, examining the experiences of accounting students offers important insights into how well digital textbooks support their academic engagement and learning needs.

Additionally, this study aims to determine the obstacles and problems that undergraduate accounting students encounter when using digital textbooks in financial accounting courses. These difficulties could include problems with digital reading preferences, navigating digital content, annotating or reviewing accounting examples, technological constraints, and issues with focus and understanding when studying accounting materials digitally. To create suitable methods, offer efficient digital learning support, and improve the integration of digital textbooks into accounting education, instructors and higher education institutions must have a thorough understanding of these obstacles.

In this study, the term digital textbook refers specifically to the electronic version of textbook subscribed by accounting undergraduates for use in the course of Financial Accounting 3 in Universiti Teknologi MARA. It is a web-based and can only be accessed online. It is intended to support students' learning of financial accounting concepts for semester 3 Diploma in Accountancy program, accounting standards, examples, and exercises. It is equipped with learning and note-taking features including cursor, text, pen, highlighter, text highlighter, sticky notes, spotlight, undo, redo, eraser, clear page annotations, clear all annotations, save changes and hide annotations.

To address the purpose of the study, two research questions are proposed to examine accounting undergraduates' perceptions of digital textbooks and the difficulties they encounter when using these resources in financial accounting courses. The research questions are as follows:

1. What are the perceptions of undergraduate accounting students regarding the use of digital textbooks in financial accounting courses in terms of perceived usefulness, ease of use, and accessibility?
2. What are the difficulties and challenges encountered by undergraduate accounting students when using digital textbooks in financial accounting courses?

LITERATURE REVIEW

Usage of Digital Learning Resources in Higher Education

In this study, a digital textbook refers specifically to an electronic textbook used to support learning in a particular course, whereas an e-book is a broader term and not necessarily associated with specific course. Open Educational Resources (OER) refer to educational materials that are openly licensed for use and adaptation (Lin,

2019). Not all OER are digital textbooks. Digital library portals provide access to a wide range of scholarly resources, including e-books, journals, and databases (Perpustakaan Tun Abdul Razak, 2026), but should not themselves be considered digital textbooks. These distinctions are important because students' experiences and perceptions may differ depending on the type and purpose of the digital resource being used.

Many universities provide students with access to digital textbooks through institutional subscriptions to authorised platforms such as ProQuest Ebook Central. This platform provides legally licensed electronic versions of academic textbooks from established publishers and allows students to access course materials through university library portals or learning management systems. 26,000 libraries in over 150 countries use ProQuest (ProQuest, n.d.).

Through the Open Access Discovery digital programme, the Universiti Teknologi MARA (UiTM) Library, also known as Perpustakaan Tun Abdul Razak, promotes its ongoing aim to organise, conserve, and transmit information. This portal demonstrates UiTM Library's forward-thinking dedication to enhancing access to trustworthy and authoritative materials in an increasingly digital research environment. It is based on the traditional function of the academic library as a gateway to scholarly information (Perpustakaan Tun Abdul Razak, 2026). Peer-reviewed papers, academic journals, theses, and other open-access scholarly publications are all indexed by the Open Access Discovery portal, which serves as a unified discovery platform. These materials come from reliable research platforms, institutional repositories, and open-access publishers across the globe. The portal streamlines the research process and improves discoverability for students, researchers, and academic staff by consolidating a variety of free scholarly content into a single interface.

In Malaysia, the movement towards digital learning resources and Malaysia's national higher education digitalisation initiatives align with the movement towards digital learning resources. with national higher education digitalisation initiatives. The Ministry of Higher Education (KPT) has placed a strong emphasis on digital transformation in higher education by implementing regulations that encourage universities to enhance their digital infrastructure, digital learning environments, and technology-enabled teaching and learning practices. The Higher Education Digitalisation Policy 2025–2030 emphasises how crucial digital transformation is for improving higher education's accessibility and quality (Kementerian Pendidikan Tinggi, 2025).

Additionally, through documents pertaining to Open and Distance Learning (ODL) and e-learning deployment, MQA has offered standards supporting technology-enhanced learning. Kod Amalan Pembelajaran Terbuka dan Jarak Jauh (MQA, 2013) is an example of pertinent guidelines that MQA directs universities to in order to acknowledge digital learning methodologies as part of modern higher education delivery (Malaysian Qualification Agency, 2021).

Benefits of Digital Textbooks

The integration of digital resources into higher education constitutes a significant shift in contemporary pedagogical paradigms. Recent evidences indicate that digital textbooks provide a more adaptive, sustainable, and pedagogically effective medium for higher education learners.

According to a study by Lin (2019), employing open education resources (OER) has several benefits, such as lowering the cost of textbooks, providing access to dynamic and abundant OER materials, facilitating mobile learning, and encouraging the development of self-directed skills and copyright norms.

The result from a study conducted by Samat and Sakkir (2026) in Indonesia showed that the average learning interest score rose from 13.93 to 16.45 when traditional textbooks were used. In the meantime, the score rose from 15.76 to 23.55 when digital textbooks were used. Thus, increasing students' interest in studying both traditional and digital textbooks significantly enhances their overall motivation to learn by both traditional and digital textbooks.

Huff and Tseng (2026) examined the impact of integrating active learning strategies into a digital textbook on learner motivation and knowledge gains. Results showed the experimental group outperformed the control group

on certain knowledge tests, but overall knowledge gains did not differ significantly across the groups. The experimental group's motivation levels were much higher, and the Relevance and Satisfaction subscales showed noticeable gains. These results demonstrate how active learning with H5P-enhanced textbooks can boost student motivation and focus on particular learning objectives. H5P (HTML5 Package) is a free and open-source platform that integrates seamlessly into e-textbooks.

Subakti et al. (2026) analyse the implementation of digital textbooks in Islamic Religious Education (IRE) at public universities, focusing on the development of students' critical thinking skills. Fifteen instructors, students, and programme administrators participated in this study at a university in East Kalimantan. The study confirms that the digital textbooks improve students' capacity to reason logically, analyse religious concerns, and develop tolerance and empathy for religious diversity. By confirming that digital textbooks serve as a pedagogical instrument that promotes inclusive and multicultural religious education in addition to successfully strengthening higher-order thinking skills (HOTS), this study also adds to the body of knowledge in the field of education. Consequently, digital textbooks could revolutionise the development of inclusive, critical, and reflective students in higher education.

Challenges of Digital Textbooks

Even though digital textbooks present remarkable educational advantages, their integration is fraught with complications. Several researches highlight multiple barriers that students and academic institutions must actively manage.

Challenges of using open educational resources (OER) reported by Lin (2019) include inadequate self-regulation abilities, slow online connections, poor training and supervision, and a lack of tactile sensation with OER.

According to Alsadoon (2020), the effective implementation of e-books in higher education is hampered by important obstacles like cost, eye strain, distractions, and limits in study activities particularly in note-taking and highlighting.

Digital textbooks require a setup of hardware and internet connectivity (Pettalongi et al., 2024; Amiri, 2025). Students must incur costs for devices and internet data to access the study materials. According to Pettalongi et al., (2024) the full cost of devices and subscriptions leads to financial constraints, especially for lower-income families. Furthermore, the cost of digital textbook subscriptions is typically for a specified period, whereas with physical books, ownership belongs to the students. This has prevented the students from saving extra money for future expenses as the digital textbooks carry no resale value (Ojong, 2025). Amiri (2025) explained that with an unstable connection, students struggle to sync notes, complete assignments, or access critical resources which significantly widens the gap between the well-connected students and their peers.

Al Masuudi et al. carried out a study in 2024 to find out what challenges Sultanate of Oman public school students in the ninth and tenth grades encountered when utilising electronic textbooks during the COVID-19 epidemic. The survey discovered that students' access to essential gadgets and internet connectivity is hindered by financial limitations. The study became clear that obstacles pertaining to user experience, technology infrastructure, and ergonomic design must be addressed holistically. To encourage the adoption of e-textbooks, the study stressed the significance of developing effective and captivating digital learning environments.

Many e-books are badly constructed, which makes reading them online uncomfortable and exhausting. Some lack interactive elements and are only electronic duplicates of printed editions. One major obstacle to its implementation in education is their subpar design (Tlili et al., 2024). Many e-books exhibit a low degree of interactivity, with a significant number providing only rudimentary or restricted participation, such as serving as information receivers or responding only to instructional signals. The lack of sophisticated interactive features could be the result of publishers' and designers' lack of funding or technical expertise. Accessibility issues are commonly noted, including challenges in downloading educational materials, searching, navigating, annotating, highlighting text, and switching between windows.

In addition to the functional difficulties, Tlili et al. (2024) discovered a number of other problems and obstacles that prevent e-books from being widely adopted and used effectively in educational settings. These problems and obstacles affect both teachers and students and are related to both technology and attitudes. The limited usefulness of open-source e-books, device-related costs, and technical difficulties are some of the technological hurdles. Unfamiliarity with e-books, unfavourable attitudes, distraction, increased reading time, academic anxiety, and instructor anxiety are among the user-related and attitudinal issues.

The commonness of multitasking behaviors, such as texting, social media browsing, and web surfing, significantly hinders students' ability to concentrate, retain information, and engage effectively with course material (Nabung, 2024). According to Latif et al. (2025), students who use gadgets for longer periods of time, especially for non-educational purposes, are less able to focus on their studies and follow academic rules during the educational process.

Alsadoon (2020) concluded that addressing these obstacles is crucial for enhancing the e-book learning experience. Iman (2025) advised that academic institutions create digital literacy policies and initiatives focused on the prudent, efficient, and moral use of technology. By using devices as supporting media rather than just a way to transmit content, lecturers are expected to be able to create more engaging and relevant learning experiences. Meanwhile, students should be encouraged to use technology with more awareness and self-control, particularly when it comes to studying. This advice aligns with earlier recommendations made by Latif et al. (2025). According to Latif et al. (2025), schools should create explicit and contextually appropriate policies for the use of gadgets, improve digital literacy with a focus on self-control and time management, and pedagogically use gadgets as instruments to assist effective learning. Therefore, it is possible to maximise the use of digital technology to improve the quality of education without sacrificing students' focus and self-control.

Student's Perception in Digital Learning

In Malaysia, research conducted by Roesnita and Zainab (2005) among undergraduates at a faculty at the University of Malaya (UM), Kuala Lumpur, examined students' e-book usage patterns. The findings show that although students use the internet extensively, consider themselves to be proficient users, and have a favourable opinion toward the e-book service, only 39% of them utilise e-books. Students learn about the e-book service mostly through the University of Malaya Library's website or through recommendations from their instructors, friends, or librarians. Approximately 70% of users give the e-book service high ratings. Those who use e-books find them to be simple to use, and they are mostly used for writing assignments or projects. The majority of respondents favour using electronic versions of reference materials and textbooks. In general, printed textbooks are preferred by both e-book users and non-users, particularly if the text is used frequently.

Another study conducted by D'Ambra et al. (2018) concluded that students perceive cost savings, ease of access, ease of updating and correcting errors, portability, and internet connectivity as advantages of e-textbooks over print textbooks. The purchase of e-textbooks is driven primarily by their lower cost and convenience, rather than by interactive features designed to enhance learning.

According to Al Masuudi et al. (2024), who had conducted a study on public school students in Oman, students had negative opinions of e-textbooks. The majority of respondents (76.2%) concurred that e-books did not enhance their educational experiences.

Research specifically focusing on digital textbooks in accounting and business education remains relatively limited. A significant majority of the accounting students surveyed by Baker & Driscoll (2022) would rather buy a printed copy so they can make notes that they can preserve forever. Hakim et al. (2023) has conducted a study aimed to examine the process of developing electronic textbooks for accounting learning evaluation courses to improve the quality of learning in accounting education study programs. The results showed that electronic accounting textbooks received excellent responses with extremely suitable interpretation criteria based on the needs of the students.

Technology Acceptance Model (TAM)

The Theory of Reasoned Action (TRA) was modified to create the Technology Acceptance Model (TAM), which offers a general explanation of computer acceptance factors that can illustrate user behaviour across a wide range of end-user computing technologies and user populations (Davis et al., 1989). TAM's main premise is that consumers are more likely to use a technology if they think it is useful and easy to use. TAM was selected because it is a simple model; the study primarily focuses on perceived usefulness, adoption, and ease of use, and it is an exploratory study and uses a limited collection of variables.

Proposed Conceptual Framework

Selected TAM concepts, particularly perceived usefulness and perceived ease of use, are used to inform the dimensions for assessing students' perceptions of digital textbooks. The proposed conceptual framework for this study is developed to examine accounting undergraduates' perceptions of digital textbooks and the challenges they encounter when using these learning resources in financial accounting courses. It is based on the premise that students' perceptions of digital textbooks influence their overall acceptance of them. At the same time, students may experience various difficulties when using digital textbooks. These challenges may affect students' learning experiences and the effectiveness of digital textbook integration in accounting education.

Figure 1 Proposed Conceptual Framework

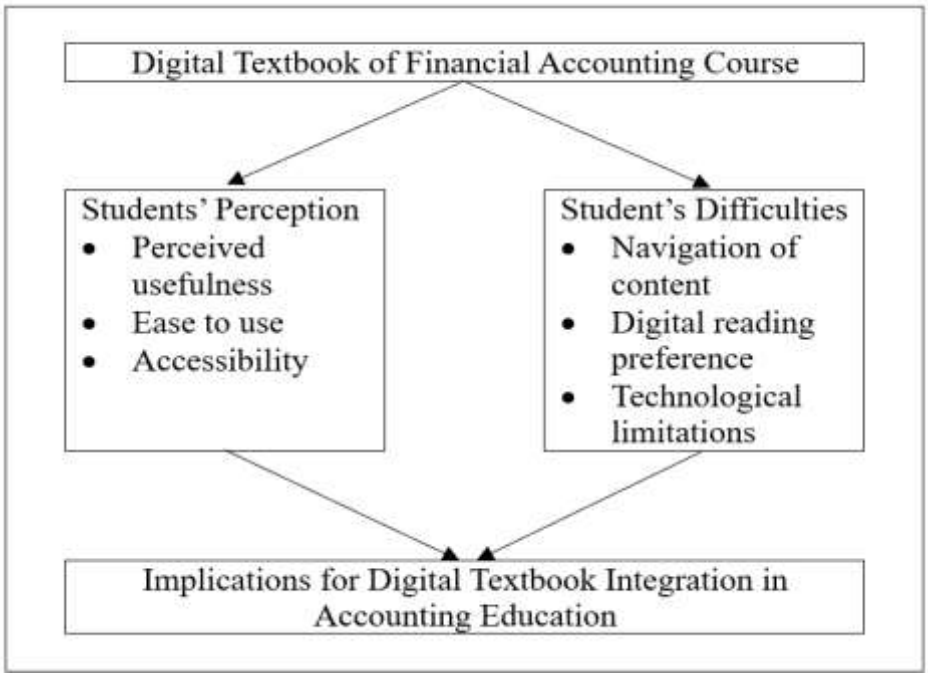

Figure 1 shows that the proposed conceptual framework comprises two primary constructs: students' perceptions of digital textbooks and students' difficulties in using digital textbooks. Students' perceptions are represented by three dimensions: perceived usefulness, ease of use and accessibility. The difficulties construct encompasses issues related to navigation of digital content, digital reading preferences and technological limitations. Together, these constructs provide a framework for understanding accounting undergraduates' experiences with digital textbooks and offer evidence to support educators and higher education institutions in enhancing the implementation of digital learning resources in accounting education.

PROPOSED RESEARCH METHODOLOGY

This paper is a concept paper that proposes a research framework for examining accounting undergraduates' perceptions of digital textbooks and the challenges they encounter when using them in financial accounting courses. It presents the proposed conceptual framework, research methodology, sampling strategy, and data analysis techniques; however, no empirical data have been collected or analysed at this stage.

This research examines the views on the use of digital textbooks among undergraduate accounting students. It will use a quantitative, survey-based approach with a descriptive research design. The study develops a structured questionnaire to measure students' perceptions of digital textbooks. The questionnaire consists of demographic/usage questions and six Likert-scale items measuring students' perceptions. It also includes multiple-response items identifying challenges faced by students.

The questionnaire will contain enough high-quality items to permit reliability assessment. The preliminary questionnaire structure could include 3–5 items for each of the three dimensions: perceived usefulness, perceived ease of use, and accessibility. Respondents could rate the frequency or severity of challenges relating to navigation, annotation, concentration, eyestrain, internet access, devices, screen size, and numerical problem solving.

The target population comprises approximately 230 Semester 3 Diploma in Accountancy students enrolled in the selected Financial Accounting course at UiTM Melaka. As the study population is limited to students enrolled in the selected course, all eligible Semester 3 students will be invited to participate. Therefore, the study adopts a census approach, in which the entire defined course population is invited rather than selecting a sample.

Data analysis involved descriptive statistics (frequencies, percentages, and means). Additionally, inferential statistics, including T-tests and ANOVA, will be conducted to analyse whether students' perceptions of digital textbooks differ across various groups. An independent-samples t-test may compare purchasers and non-purchasers, while ANOVA could compare multiple usage-frequency groups.

Prior to data collection, the study will obtain the necessary ethics approval from Research Ethics Committee (REC) UiTM. Participants will be provided with sufficient information about the study and will be required to provide informed consent before participating. Participation will be voluntary, and participants will have the right to decline or withdraw from the study without any consequences. All information collected will be treated confidentially, and participants' identities will not be disclosed in reporting the findings. The collected data will be securely stored and accessed only by the authorised researchers.

CONCLUSION

The increasing adoption of digital technologies in higher education has created new opportunities for enhancing teaching and learning practices, particularly through the integration of digital textbooks. This concept paper proposes a framework to examine accounting undergraduates' perceptions of digital textbooks and the challenges they experience when using these resources in financial accounting courses. Although digital textbooks provide potential advantages in terms of accessibility, cost efficiency, learning flexibility, and student engagement, their effectiveness depends greatly on students' acceptance and ability to use them effectively. Therefore, understanding students' perceptions and difficulties is essential to ensure successful digital textbook implementation in accounting education.

Guided by the Technology Acceptance Model (TAM), the proposed conceptual framework highlights the importance of perceived usefulness, ease of use, accessibility, and usage challenges in shaping students' experiences with digital textbooks. The proposed quantitative research methodology will provide empirical evidence on accounting students' acceptance and concerns regarding digital textbooks. The findings from the future study are expected to assist educators and higher education institutions in developing appropriate strategies to improve digital learning resources and strengthen the integration of technology in accounting education.

This concept paper has several limitations. First, no empirical data have been collected or analysed at this stage. Second, the proposed study focuses on accounting students from a single campus, which may limit the generalisability of the findings. Third, the rapidly evolving nature of digital textbook platforms and technologies may influence students' experiences over time. Finally, the proposed questionnaire has not yet been empirically validated, and its reliability and validity will need to be established through future pilot testing and data analysis.

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