



**THE IMPLEMENTATION OF COMPUTERIZED ACCOUNTING SYSTEM AS PART
OF THE LEARNING PROCESS IN THE MALAYSIAN SECONDARY SCHOOLS**

A SURVEY ON ACCOUNTING TEACHERS IN MALAYSIA

RESEARCH PROJECT

In partial fulfillment
of requirement for the degree
of Master in Business Administration

**RAJA BADRUL HAZIM HASHIM
CGA 050124**

SUPERVISOR: Dr. ERVINA ALFAN

ABSTRACT

The Malaysian Ministry of Education planned to integrate computerised accounting system into students' learning process in future. The decision by the Ministry gave a sign to all accounting teachers in secondary schools that they have to be prepared to teach and include computerised accounting system as part of the accounting curriculum soon. For this reason, there is an urgent need to understand and explore the technology acceptance among accounting teachers.

The purpose of the study was generally to assess the acceptance level of secondary accounting teachers towards the implementation of computerised accounting system in Malaysia. Based on Technology Acceptance Model, the study therefore would investigate and specifically determine if teachers' perceptions of the system in the aspect of its usefulness and ease of use could influence their attitudes in predicting their intention to use the system in the future.

About 335 questionnaires had been distributed randomly to secondary accounting teachers throughout Malaysia. Of the total, only 155 questionnaires had been received from respondents. Regression analysis was conducted using Statistical Packages for Social Sciences (SPSS) to examine the data. The findings of this study showed that a combination of perceived usefulness and

attitude significantly predicted teachers' behavioural intention to use the system. Between the two, attitudes were found to be the best predictor of teachers' behavioral intention. Looking at the impact that perceived usefulness and perceived ease of use might have on attitudes, both variables had significant effects. However, it was perceived usefulness which had a stronger effect on attitudes than perceived ease of use. Meanwhile, there was a significant and direct effect of perceived ease of use on the perceived usefulness. Based on the findings, the previous studies overall had supported the hypotheses in this study.

From the observation of the study, it could be concluded that majority of teachers' attitudes played a major role in influencing their acceptance level of using computerized accounting system. The more positive attitudes they perceived in the usefulness of the system, the more likely they would use the system in the classrooms. Therefore, it would be quite important for the Ministry in particular to cultivate positive attitudes among accounting teachers in order to ensure the successful implementation of computerized accounting system in future.

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