CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

The use of information and communication technologies (ICTs) in Malaysia was fuelled by the government's initiatives such as the Multimedia Super Corridor (MSC) and Vision 2020 which emphasized the use of ICT as the main impetus in bringing Malaysia into the digital and global 21st century (Ngah and Masood, 2006). Realizing the importance of information technology and its rapid development, Malaysia has spurred investments in implementing the Multimedia Super Corridor (MSC) project (Kumar et al., 2008). In line with this objective, the Malaysian Government has also taken a move in revamping the traditional education system by introducing smart schools in 1996 as one of the flagship applications of Malaysia's Multimedia Super Corridor (Gan, 2001).

Despite the overwhelming advancement in the information technology (IT) field, the reality is that computers are less utilized in schools, not being used in effective or creative ways, and not being fully exploited to be integrated into classroom learning activities (Jung, 2001; Ginsberg & McCormack, 1998). The Malaysian Ministry of Education must look into these previous studies seriously because it gives an indication that the implementation of computer technology in the classrooms will not be successful if teachers do not play their part. As Chin

and Horton (1993) summarized in their studies, “the teacher is the change agent between the student and the technology and plays a critical role in the process of teaching and learning”. As cited by Varner (2003), this finding concurred with a research done by Wiburg in 1993 in which he stated that “effective school research reinforces the idea that the largest unit of real change is the individual school site and within that site, it is the teacher who can make and break a new program. However, if teachers are not willing to change, can we say that it is because of the technology itself?

1.2 Motivation for the study

The study was mainly motivated by the fact that computerised accounting system is part of the syllabus in the form five secondary accounting textbook (Fairuz et al., 2007). As a part-time tuition teacher in accounting, the researcher realized the importance of computerised accounting system in the Sijil Pelajaran Malaysia (SPM) examination for the past few years. Therefore it would be enlightening to explore “teachers’ reactions” in relation to the move by the Ministry of Education (MoE) to implement computerised accounting system as part of learning process in schools practically in the future.

1.3 Statement of the Problem

While ICT has reached most of the schools in Malaysia, there are numerous problems with the diffusion of computer technology as part of teaching and learning at the school system in Malaysia (Ngah and Masood, 2006). In

other words, teachers should have utilized the ICT in their classrooms since accessibility and availability of ICT is no longer a problem (Ngah and Masood, 2006). This is important because the Malaysian Ministry of Education is planning to integrate the computerised accounting system into accounting lesson practically as part of the learning process in all schools.

Success of technology integration is largely dependent on the attitudes of teachers and students since they are the primary users (Migliorino, 2004). In Malaysia for example, the Ministry of Education in the year 2003 has started to introduce a new topic “Early Introduction to Computerised Accounting System” to be part of the syllabus in both form 4 and form 5 accounting textbooks (Fairuz et al., 2007). To date nevertheless, teachers solely explain the subject theoretically in the learning process and have not given any exposure to their students about the real practicality of doing accounting via the system. The main reason was due to their attitudes towards the topic. Based on my analysis of SPM examination questions from the year 2004 till 2008, out of 40 objective and 6 subjective questions being tested each year, only one and two objective questions pertaining to computerised accounting system have arisen in the year 2007 and 2008 respectively (Cerdik Publications Sdn Bhd, 2009). Therefore, this implies teachers generally take the topic for granted as it is found to be insignificant at all.

Since accounting teachers are used to the present way in delivering accounting materials to students, they may have difficulty in the beginning to adjust themselves to the new system if the technology is to be incorporated into the accounting curriculum practically in the year 2011 as proposed by the Education Ministry. Therefore, the successful implementation of the system in the early stage in future will remain questionable. As Gbomita mentioned in his studies in 1997, attitudes towards computer technology as well as its features were among the major contributing factors to the teacher's acceptance of technology. A critical question therefore may arise "are they ready to accept the technology for the change?". Oliver stressed that teachers in today's schools must be proficient in computer technology in order to remain relevant for tomorrow's school (Oliver, 1994). For this reason, there is an urgent need to understand and explore the technology acceptance among accounting teachers.

1.4 Purpose of the Study

The aim of this study was generally to assess the acceptance of accounting teachers towards the implementation of computerised accounting system if the Ministry of Education planned to integrate the system to be part of student learning process and to incorporate projects via computerised accounting for students' performance appraisal in future. More specifically, the study tried to investigate the level of acceptance and to 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.

1.5 Significance of the Study

It has been more than two decades that secondary school students taking accounting subject in Malaysia are evaluated 100 percent primarily based on the written tests either on theory or application of the accounting concepts for the SPM exams. Effective from the year 2011 however, the Ministry of Education is planning to make a change whereby accounting projects worth 20% via computerised accounting system will be part of students' assessment in SPM. 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. The main question here is "are they ready to accept for the change"?

Teachers are the primary ''gatekeepers'' in the success of any educational technology initiative (Migliorino, 2004). Thus, their attitudes towards using computerised accounting system to teach and incorporate it into lessons can have a viable impact on their willingness to change their traditional way of delivering materials to their students. In view of this, the significance of the study lies in its implications for the Ministry of Education as policymakers. The findings of the study may for example help provide insight and valuable information to the Ministry of Education in developing policies to integrate computerised accounting system into the nation's secondary schools effectively. As the study focuses on teachers' attitudes for their acceptance or resistance as well as getting their opinion on the potential benefits of the system to both teachers and students, the

results of the study can give practical implications regarding the future use of computer technology in secondary schools. In other words, it will be helpful for Curriculum Department Unit in the Ministry of Education to develop new strategies especially in terms of teachers' preparation towards computer technology integration into accounting curriculum.

1.6 Definition of Terms

Computer Technology

The utilization of computers includes the use of software, hardware and internet in facilitating the process of learning. For the purpose of this study, the term "Computer Technology" is sometimes used interchangeably with Computerized Accounting System which specifically refers to any accounting software packages such as Quickbooks Pro Ver 6, UBS or MYOB.

SPM

A national examination set by the Malaysian Examinations Syndicate taken by all fifth year secondary school students in Malaysia.

Technology Integration

The use of computer technology in enhancing the teaching of accounting subject in this study.

1.7 Organization of the Study

This study had been organized into six chapters: Introduction; Review of Related Literature; Malaysian Secondary Education System; Research Methodology; Results and Discussion; and Conclusion and Recommendations.

Chapter one was basically divided into six subheadings: the background of the study, the motivation for the study, the problem statement, the purpose of the study, the significance of the study as well as term definition.

Chapter two overall described about a review of literature pertaining to the development of hypotheses and the Technology Acceptance Model as a proposed model in the theoretical framework as well as research questions.

Chapter three briefly gave a description of education and computer technology in Malaysia as well as the background of accounting subject in the Malaysian Secondary Schools.

Chapter four focused on methodology explaining about measurement scales, target population and sample of the study, permission procedures in data collection as well as data analysis.

Chapter five presented the results related to research questions as well as discussion of the findings.

Chapter six comprised of conclusion based on the findings together with recommendations provided for relevant parties.