

CHAPTER THREE

MALAYSIAN SECONDARY EDUCATION SYSTEM

3.1 A Brief Education and Computer Technology in Malaysia

In Malaysia, there are about 2,237 public secondary schools comprising 173,981 teachers (Ministry of Education, 2010). Of the total number of secondary school teachers, about 2,745 teachers are eligible to teach accounting subject offered only in 1,683 schools (Educational Planning and Research Division (MOE), 2010). At the secondary school level, one of the objectives in the Malaysian secondary education system is to enable students to develop skills to cope with new areas of knowledge and development in technology (UNESCO, 2003). In line with this objective, computers started to play a prominent role in schools with the launch of the Computer Literacy Pilot Project (CLPP) in 1986 for secondary (Form Four) school students (Gan, 2001).

In 1996, the Ministry of Education has made an initiative to introduce a “Smart School Pilot Project” involving 87 schools throughout Malaysia which among other objectives were to ensure that education system prepares future Malaysian citizens as knowledge workers for the Information Age and to achieve Malaysia’s vision of becoming a fully developed nation by the year 2020 (Ministry of Education, 1997). In the Malaysian Smart School Project, the teaching and learning materials were developed for only four selected subjects namely

English, Bahasa Melayu, Science and Mathematics (Ministry of Education, 1997). In expanding the scope of technology knowledge among students, the Ministry has directed 15 selected schools to include “Teknologi Maklumat” (ICT) as an elective subject in 1999 and imposed the directive on all schools to implement it in the year 2006 (Surat Pekeliling Ikhtisas Bil. 9/2005).

3.2 Background of Accounting in Secondary Schools

In the new Integrated Secondary School Curriculum (ISSC) of Malaysian secondary education system introduced in 1992, the Ministry of Education has classified accounting as one of the elective subjects available under the group of Vocational and Technology (Surat Pekeliling Ikhtisas Bil. 8/1990). The main objective of accounting subject being introduced at the secondary school level is to enable students to have basic accounting knowledge as well as to equip themselves with high level of basic accounting skills in line with the National Education of Philosophy (Fairuz et al., 2007).

At secondary schools, the subject has only been offered to the upper level of secondary students (form four and form five) who will be preparing for their SPM examination. Basically, the content of accounting subject has exposed students to all the basic concepts and principles of accounting pertaining to how to record, classify, interpret, analyze and summarize financial data based on the transactions (Fairuz et al., 2007). In the past SPM examination questions

therefore, accounting students' understanding will be analyzed in the aspect of both theoretical and problem solving skills (Cerdik Publications Sdn Bhd, 2009).

In line with the development of current Information technology and the previous implementation of technology integration into several subjects such as Science and Mathematics, it was only in the year 2003 that the topic of "Early introduction to Computerised Accounting System" was included as part of the accounting syllabus (Fairuz et. al, 2007). In the classrooms, students are merely taught pertaining to the computerised accounting system theoretically using the Microsoft Excel spreadsheet explained in the textbook. Starting from the year 2008, a series of meetings with regard to the implementation of Computerised Accounting Systems effective from 2011 has been held even though a circular from the Ministry is yet to be released.

3.3 Summary

The Malaysian Ministry of Education has started to integrate computer technology into classrooms beginning early 1996. Initially, only four selected subjects namely Bahasa Melayu, English, Science and Mathematics were required to be incorporated into the system. Later in 1999, "Teknologi Maklumat" (ICT) was introduced as an elective subject in 15 selected schools before implementing it to all secondary schools in 2006. Starting in 2003, the topic of "Early introduction to Computerised Accounting System" was included as part of the accounting syllabus for form four and five secondary level students

theoretically. It would be in the year 2011 that the Ministry of Education has decided to implement computerised accounting system in the classrooms.