

CHAPTER FOUR

RESEARCH METHODOLOGY

4.1 Measurement Scales

The question items used for the constructs were primarily adapted from the literature, with changes in wording appropriate for computerised accounting system and accounting lessons context. Generally, the adapted instrument consisted of fifteen items and was developed for four variables based on the work of previous researchers (Davis et. al, 1989; Taylor and Todd, 1995). In specific, the variables of Perceived Usefulness (PU), Perceived Ease of Use (PEOU) and Attitudes (A) have 4 items each whereas Behavioural Intention (BI) construct has only 3 items (Refer to Questionnaire in Appendix C).

Some of the sample items available in the survey questionnaires from each variable were “Using computerised accounting system will make my accounting lessons easier” (Perceived Usefulness); “Learning to operate computerised accounting system will be easy for me” (Perceived Ease of Use); “Using computerised accounting system is a good idea” (Attitude); and “I intend to use computerised accounting system in future” (Behaviour Intention) (Refer to Appendix C). All items were measured using a seven-point Likert scale with possible responses ranging from “strongly disagree” at one end and “strongly agree” at the other.

4.2 Target population and Sample of the Study

The target population in this study consisted of only secondary school accounting teachers in Malaysia. The number of accounting teachers for the public schools was obtained from the EPRD Information Unit of the Ministry of Education. This is because the Ministry of Private Education Division has no information on accounting teachers in private secondary schools.

As the generalization of the findings to the whole population about accounting teachers' acceptance in using the computerised accounting system was the main objective of the study, the best sampling design to be employed was Simple Random Sampling (Sekaran, 2003). In this sampling design, every accounting teacher in Malaysia has a known and equal chance of being selected as a sample. The sample size of the population was determined by following a table formula designed by Krejcie and Morgan in 1970 (Refer to the table in Appendix D). According to Krejcie and Morgan, the generalized guideline of table formula could be used when a theoretical framework has several variables in order to ensure a good decision model (Sekaran, 2003). Therefore, based on the population of about 2,745 secondary accounting teachers in Malaysia, the sample size in this study would be 335.

4.3 Permission Procedures

The researcher must adhere to certain procedures before conducting the study at schools. First, a permission to conduct the study must be obtained from

the department of Educational Planning and Research Division (EPRD) of the Malaysian Ministry of Education. The main objective was to ensure that the research conducted met with the requirements listed by EPRD (Refer to Letter of Approval in Appendix E). In getting the EPRD's approval, the researcher had to fill in the application form and submit it together with the research proposal as well as survey questionnaires.

Second, once the EPRD granted the approval, an application for a permission to do a survey at schools was sent to State Education Departments (SEDs). The approval from SEDs was required before secondary accounting teachers can be taken as the sampling study (Refer to Letter of Approval in Appendix A). The process of both applications for approval took about one week each before the survey can be carried out. In the final phase, it was upon school principals' discretions to allow the distribution of questionnaires among selected accounting teachers in their respective schools even after the approval of State Education Departments was acquired (Refer to Letter of Approval in Appendix F).

4.4 Data Collection

Data collection for the study was obtained from both primary and secondary sources. The search for the preliminary secondary data began as early as November 2009 before extensive search for information in April 2010. Examples of several secondary data sources included online databases,

secondary level accounting textbook, government publications on the website as well as records within the Education Ministry Department.

In the meantime, the primary source of data in the study was from individuals (referred to accounting teachers in this study). In other words, the mechanism used to collect the data was done through survey questionnaires given to respondents. The collection started only in the middle of June 2010. In order to ensure possibility of getting a high response rate from respondents within a period of two months, the researcher has used the following channels in gathering the data:-

1. Representatives
2. Mail

In the first channel via representatives, about 60 survey questionnaire forms have been distributed. These representatives have circulated the questionnaires directly to their circle of friends. A cover letter of questionnaires explaining among others a brief reason for the study and the confidentiality of respondents' identities was also included (Refer to Appendix C). In the second channel via mail, the questionnaires were delivered to 250 secondary accounting teachers selected randomly throughout the states in Malaysia together with the self-addressed and stamped envelopes.

4.5 Data Analysis

The software used to analyze the data for the study was Statistical Packages for Social Sciences (SPSS) Version 16.0. SPSS was used to carry out regression analysis in examining the associations and effects between independent and dependent variables. The primary purpose of regression in the study was to help the researcher predict the teachers' behavioural intention based on the Technology Acceptance Model in using computerised accounting system as a whole.

In regression analysis, it is important to perform preliminary data analysis before analyzing the data statistically in order to ensure that no violation of certain assumptions of multivariate outliers, multicollinearity, normality of data or linearity.

4.6 Summary

The simple random sampling design was selected for the purpose of this study in distributing questionnaires to accounting teachers. About 335 questionnaires have been distributed throughout Malaysia. The questionnaires have been adapted from literature review using a seven-point Likert scale consisting of 15 items. In gathering the data, the channels used were via representatives and mail. All the data then were analyzed using Statistical Packages for Social Sciences (SPSS).