

CHAPTER SIX

CONCLUSIONS AND RECOMMENDATIONS

6.1 CONCLUSIONS

As the Malaysian Ministry of Education planned to introduce computerised accounting system in secondary schools, it was imperative to understand and analyse teachers' perceptions of the technology itself. Therefore, this research was aimed at investigating the acceptance of secondary accounting teachers in using computerised accounting system as part of the learning process in future. As such, the proposed model by Davis (1989) in predicting the behavioural intention was considered and about 155 responses had been collected randomly from secondary accounting teachers throughout Malaysia.

Within the Technology Acceptance Model, the proposed model of this study showed that teachers' Behavioural Intention to use the system was a function of their Attitudes and Perceived Usefulness. Meanwhile, teachers' Attitudes were a function of Perceived Usefulness and Perceived Ease of Use. Also, at the same time, Perceived Ease of Use had a direct impact on Perceived Usefulness.

Even though it was found that there was a difference in the variable contribution in predicting teachers' behavioural intention, the proposed model of

this study generally showed that the overall findings were in agreement with the results found in previous studies which confirmed the significance of all the five hypotheses. In other words, the results confirmed that:-

- (1) Accounting teachers' attitudes toward using computerized accounting system will significantly predict teachers' behavioural intention to accept the system.
- (2) The level of usefulness of Computerized Accounting System as perceived by teachers will significantly predict their behavioural intention to accept the system.
- (3) The level of usefulness of Computerized Accounting System as perceived by teachers will positively affect their attitudes toward accepting the system.
- (4) The level of ease of use of Computerized Accounting System as perceived by teachers will positively affect their attitudes toward accepting the system.
- (5) The level of ease of use of Computerized Accounting System as perceived by teachers will positively affect their perceived usefulness of the system.

6.11 Implications for Research

Findings of the study validated that secondary school accounting teachers appeared to place a great emphasis on the usefulness of the computerised

accounting system rather than its ease of use. Even though teachers' attitudes were influenced more by the usefulness, the result also indicated that ease of use had a direct and significant impact on the usefulness of the system. Results from the study also revealed the importance of attitude cultivation among secondary accounting teachers in adopting new technology in accounting lessons.

6.2 RECOMMENDATIONS

It is recommended that based on the finding of this study, certain issues pertaining to future implementation of computerised accounting system in secondary schools throughout Malaysia are required to be observed with respect to three perspectives: (1) Researchers' Perspective (2) Malaysian Ministry of Education's Perspective and (3) Software Developer's Perspective

(1) Researchers' Perspective

First of all, as the sample study of this research consisted of only public secondary school teachers in Malaysia, it is recommended that efforts are made to ensure that future research is able to gather data from private secondary schools throughout the nation in order to confirm the findings to a more general population. In this situation, the study would also be able to observe the comparison between perceptions of private and public secondary accounting teachers in predicting their acceptance

level of the implementation of computerised accounting system in Malaysia.

Second, this study was done before the implementation of computerised accounting system in secondary schools. Therefore, it is proposed that the future research can be carried out before and after the implementation of the system in order to know whether or not the result is statistically significant as well as which independent variables will contribute more to the prediction of teachers' behavioural intention. In this situation, the result can be exactly compared with the findings in the previous study by Davis et. al (1989).

Third, the findings were based on a single study that involved a particular user group in a particular geography. Therefore, caution needs to be taken when generalizing this research results to other group users in different geographic and business environment.

Finally, besides using the survey method form via questionnaires distribution to respondents, it would be interesting if in depth interviews could be carried out among selected respondents in selected schools in order to get "first information" pertaining to the implementation of computerised accounting system. Reasons behind certain kinds of attitudes can also be explained by open ended type of questions, instead

of using Likert type items which are commonly used to measure users's perceived usefulness, perceived ease of use, attitudes as well as behavioural intention.

(2) Malaysian Ministry of Education's Perspective

The findings of this study implied that it is important for the Malaysian Ministry of Education to realize that forming a positive attitude among secondary accounting teachers is crucial in determining the successful implementation of computerised accounting system. As shown in the finding of this study, attitudes were found to have greater implication or influence on the teachers' behavioural intention in using the system. This is due to the fact that teachers' attitudes can determine the extent to which technologies are used in the process of teaching and learning (Al-Zaidiyeen et al., 2010). Therefore, several following measures can be considered by the Ministry to form teachers' positive attitudes:

(1) Develop positive perceptions of technology's usefulness

As the result in this study revealed the significance of perceived usefulness and its contribution in influencing teachers' attitudes, it is imperative for the Ministry for example to consider a high priority on demonstrating the usefulness of the computerised accounting system to accounting teachers before it is being implemented. The information could develop confidence and

cultivate positive attitudes among teachers who may develop or exhibit increasing intention to use the system in future (Chau and Hu, 2001).

The information as well as hands on training programs should concentrate on demonstrations of technology support, facilitation and improvement of students' understanding in learning accounting via computerised accounting system.

(2) Develop positive perceptions of technology's ease of use

In introducing new technology as part of learning process in classroom, it may initially take time for new users to get used to the system especially to those who have "computer anxiety attitudes". Prior studies had shown that teachers who have more experience with computers would also have more positive attitudes and lower computer anxiety (Kulik et al., 1983; Bear et al., 1987; Bryd and Koohang, 1989; and Levin and Gordon, 1989). In view of this, it is important for the Ministry to create awareness among teachers that continuous training program for example could help them be familiar with the technology's interface. As burke (1986) pointed out in a study involving 345 elementary and secondary school teachers in Alabama, USA, teachers' attitudes were significantly more favourable after the training program.

(3) Be sensitive of computerised accounting system software

The implementation of computerised accounting systems is aimless in the end if the selected software program is not able to help both parties, be teachers or students understand in learning the basic concept of accounting. The reason is that teachers may understand how the software program works easily but not the students. Therefore, the choice of appropriate accounting software must be carefully done and the feedback from relevant parties such as experience teachers including accounting practitioners pertaining to the software program selection could be helpful in making the right decision.

(3) Software Developer's Perspective

As cited by Davis et al. (1989) in their studies, Branscomb and Thomas (1985) pointed out that “many designers believe that the key barrier to user acceptance is the lack of user friendliness of current systems, and that adding to user interface that increase usability is the key to success”. However, the findings in this study revealed that the perceived usefulness of computerised accounting system was even more important which positively influenced teachers' attitudes than perceived ease of use. Therefore, this study could give a signal to a developer of

software system to take an initiative discussing with relevant parties pertaining to accounting information that needs to be integrated into accounting software which would be more relevant, appropriate and in the end useful for secondary school level students to learn.