

**A PRELIMINARY STUDY ON IMPACTS OF ACCOUNTING SOFTWARE  
UTILIZATION ON SKILLS OF POSTGRADUATE INTERNATIONAL  
ACCOUNTING STUDENTS.**

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**A PRELIMINARY STUDY ON IMPACTS OF ACCOUNTING SOFTWARE  
UTILIZATION ON SKILLS OF POSTGRADUATE INTERNATIONAL  
ACCOUNTING STUDENTS.**

A thesis submitted to the Graduate School  
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By

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## **ABSTRACT**

As technology evolution continue to reduce the costs associated with hardware and software for classroom instructions, the instructional environment and teaching pedagogy of business faculty in accounting particularly also have evolved over time. While technology integration in accounting education has been a constant focal point of discussion in recent years, the extant and the usage pattern of various classroom technologies in accounting instructions is unclear. The purpose of this thesis was to encourage the use of computers for accounting purposes (accounting software utilization) and to know the attitudes towards the computer by accounting international postgraduate students in UUM. Questionnaires were distributed to 106 UUM accounting international postgraduate students in UUM in order to acquire their conception on the impact of studying a course in using computers for accounting purposes and on attitudes towards the computer skills perceived by accounting international postgraduate students. Five variables were involved in the regression analysis among which three independent variables (age, GPA and prior experience in using computers) related to demographic characteristics of respondents, an independent variables on attitude (attitudes toward using computer for accounting) and a dependent variable (perceived skills in using computers for accounting purposes). One of the major results emphasized that more or less 26.3% of the variance of students' perceptions was accounted for by its linear relationship with the variables known as GPA, prior experience and their attitudes toward using the computers.

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# **CHAPTER ONE**

## **INTRODUCTION**

### **1.0 Introduction**

Nowadays, with the advance in technology, it can be noted that a certain amount of major changes in both (the international and local environment) have led to realise that accounting education and educators are encountered with a comprehensive and continuous rethink of their approach towards teaching and learning in order to remain relevant. For instance, global phenomena, such as the revolution in information technology, emergence of international capital markets and increasing importance of international accounting standards, have had a far-reaching impact on the requirements in respect of accounting education (Adhikari, Flanigan & Tondkar 1999).

Fast-changing computer technology has had, and still has, a profound effect on business in general and on accounting in particular. In other words, computer tools like the Internet, computer-integrated manufacturing, image processing and expert systems have significantly improved the efficiency and the communication of information in business. According to Jordan (1999), this development has also be proven to be a liability for the accountant, because a purely electronic audit trail has serious shortcomings in respect of accountability and confidentiality for a business and creates scope for fraudulent activities.

On the other hand, it is imperative that students in accounting should be given adequate exposure to new computer technology to prepare them for their future working environment. That is to say, the Internet also presents teachers of accounting with numerous and varied opportunities to offer students different learning approaches and experiences (AAA, 1964).

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