CRITICAL SUCCESS FACTORS, INSTRUCTORS’ CHARACTERISTICS AND ACCOUNTING INFORMATION SYSTEM COURSE CONTENT

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ABSTRACT

Although an Accounting Information System (AIS) course is important to equip accounting students with adequate knowledge and skills, little research has investigated factors that should be considered in developing such course content. This scenario is obvious in Iraq, particularly because the education system deteriorated severely due to the civil war of the last several decades. To look for critical success factors, this study identified employers’ needs, professional bodies, learning environment, and International Federation of Accounting Committee (IFAC) recommendations as factors that might influence AIS course content. This study considered instructors’ characteristics as a moderating variable that could enhance the relationship between IFAC recommendations and AIS course content. The objectives of the study were the following: (1) to identify the critical success factors influencing AIS course content at Iraqi Higher Education Institutions (HEI), and (2) to investigate the moderating effect of instructors’ characteristics on the relationship between IFAC recommendation and AIS course content. To achieve these objectives, 260 questionnaires were sent to accounting lecturers at different Iraqi HEIs; of these instruments, 165 were returned, yielding a response rate of about 63.5%, but only 134 were usable. Multiple regression analysis was used to test the relationships between (and among) AIS course content and employers’ needs, professional bodies, learning environment, and IFAC recommendations. The findings showed that personal traits, professional bodies, participatory learning and teaching methods and general information and communication technologies (ICT) knowledge had no significant influence on AIS course content whereas other dimensions such as core knowledge and Information Technology (IT) competency had significant influence. Hierarchical multiple regression was applied to investigate the moderating influence. The results show that IT competency and general ICT knowledge were not significant whereas IT control knowledge and general IT knowledge were significant.

Keywords: Accounting Education, Accounting Information System, Course Content, Curriculum Development.
Walaupun kursus Sistem Maklumat Perakaunan (SMP) penting bagi melengkapkan pelajar perakaunan dengan pengetahuan dan kemahiran yang mencukupi, tetapi hanya terdapat beberapa penyelidikan yang menyiasat faktor yang perlu dipertimbangkan dalam membangunkan isi kandungan kursus tersebut. Senario sebegini begitu di Iraq, di mana sistem pendidikan telah musnah akibat perang saudara yang berlaku dalam beberapa dekad yang lalu. Bagi mengkaji faktor-faktor kejayaan kritikal tersebut, kajian ini mengenalpasti keperluan majikan, badan profesional, persekitaran pembelajaran dan cadangan Jawatankuasa Persekutuan Perakuanan Antarabangsa (JPPA) sebagai faktor yang boleh mempengaruhi pembangunan kandungan kursus SMP. Kajian ini mengambilkira ciri-ciri tenaga pengajar sebagai pembolehubah penyederhana yang boleh meningkatkan perhubungan di antara cadangan-cadangan JPPA dan kandungan kursus SMP. Objektif kajian ini adalah seperti berikut: (1) untuk mengenalpasti faktor-faktor kejayaan kritikal yang mempengaruhi kandungan kursus SMP di Institusi Pengajian Tinggi (IPT) di Iraq; dan (2) untuk mengkaji kesan penyederhanaan ciri-ciri tenaga pengajar ke atas perhubungan di antara cadangan-cadangan JPPA dan kandungan kursus SMP. Bagi mencapai objektif ini, 260 borang soalselidik telah dihantar kepada pensyarah perakaunan di IPT yang berbeza di Iraq. 165 soalselidik telah dipulangkan, memberikan kadar respon sebanyak 63.46%, tetapi hanya 134 soalselidik yang boleh digunakan. Analisis regresi berganda telah digunakan untuk mengkaji perhubungan di antara (dan di kalangan) kandungan kursus SMP dan keperluan majikan, badan profesional, persekitaran pembelajaran dan cadangan-cadangan JPPA. Dapatan kajian menunjukkan bahawa sifat-sifat peribadi, badan profesional, pembelajaran penyertaan dan kaedah pengajaran dan pengetahuan am Teknologi Maklumat dan Komunikasi (TMK) tidak mempunyai pengaruh yang signifikan terhadap kandungan kursus SMP manakala dimensi yang lain seperti pengetahuan teras dan kemahiran Teknologi Maklumat (TM) mempunyai pengaruh yang signifikan. Regresi berganda hirarki telah digunakan bagi menyiasat pengaruh penyederhanaan. Dapatan kajian menunjukkan bahawa kemahiran TM dan pengetahuan am TMK adalah tidak signifikan, manakala pengetahuan kawalan TM dan pengetahuan am TM adalah signifikan.

Kata kunci: Pendidikan Perakaunan, Sistem Maklumat Perakaunan, Kandungan Kursus, Pembangunan Kurikulum.
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TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>TITLE PAGE</td>
<td>i</td>
</tr>
<tr>
<td>CERTIFICATION OF THESIS</td>
<td>ii</td>
</tr>
<tr>
<td>PERMISSION TO USE</td>
<td>iv</td>
</tr>
<tr>
<td>ABSTRACT</td>
<td>v</td>
</tr>
<tr>
<td>ABSTRAK</td>
<td>vi</td>
</tr>
<tr>
<td>ACKNOWLEDGEMENTS</td>
<td>vii</td>
</tr>
<tr>
<td>TABLE OF CONTENTS</td>
<td>viii</td>
</tr>
<tr>
<td>LIST OF TABLES</td>
<td>xv</td>
</tr>
<tr>
<td>LIST OF FIGURES</td>
<td>xviii</td>
</tr>
<tr>
<td>LIST OF ABBREVIATION</td>
<td>xix</td>
</tr>
</tbody>
</table>

CHAPTER ONE

1.1 Research Background       | 1    |
1.2 Problem Statement         | 8    |
1.3 Research Questions        | 12   |
1.4 Research Objectives       | 12   |
1.5 Significance of Study     | 13   |
1.6 Scope of the Study        | 15   |
1.7 Organization of the Thesis| 16   |

CHAPTER TWO

2.0 Introduction              | 18   |
2.1 Accounting Education      | 18   |
2.2 Accounting Curriculum     | 22   |
2.3 Accounting Information System Course Content | 26   |
2.4 Advantages of Course Content Development | 29   |
2.5 Issues Related to AIS Course Content and the Iraq Experience | 32   |
2.6 The Determinants of AIS Course Content for the Iraqi Higher Educational Institutions | 36   |

viii
# 2.6.1 Employers’ Needs

- 2.6.1.1 Core Knowledge 39
- 2.6.1.2 Business Environment Knowledge 41
- 2.6.1.3 Personal and Interpersonal Skills 43

# 2.6.2 Professional Bodies 45

# 2.6.3 Learning Environment

- 2.6.3.1 Current Technological State 50
- 2.6.3.2 Learning Approach 52
- 2.6.3.3 Participatory Learning and Teaching Methods 54

# 2.6.4 International Federation of Accounting Committee Recommendations

- 2.6.4.1 Information Technology Competency 60
- 2.6.4.2 Information Technology Control Knowledge 62
- 2.6.4.3 General Information Technology Knowledge 64

# 2.6.5 Instructors’ Characteristics 66

# 2.7 Summary 69

**CHAPTER THREE METHODOLOGY** 70

# 3.0 Introduction 70

# 3.1 Research Framework and Related Theories 70

- 3.1.1 Research Framework 70
- 3.1.2 Related Theory to the Study 77
  - 3.1.2.1 Bruner's Instructional Theory 77
  - 3.1.2.2 Mezirow's Transformative Learning Theory 82
  - 3.1.2.3 Attribution Theory 83
  - 3.1.2.4 Task-Technology Fit Theory (TTF) 87

# 3.2 Hypotheses Development 88

- 3.2.1 Employers’ Needs 89
  - 3.2.1.1 Core Knowledge 89
  - 3.2.1.2 Business Environment Knowledge 90
  - 3.2.1.3 Personal and Interpersonal Skills 91
- 3.2.2 Professional Bodies 91
- 3.2.3 Learning Environment
  - 3.2.3.1 Current Technological State 92
  - 3.2.3.2 Learning Approach 93
3.2.3.3 Participatory Learning and Teaching Method 93
3.2.4 International Federation of Accounting Committee Recommendation 94
   3.2.4.1 Information Technology Competency 94
   3.2.4.2 Information Technology Control Knowledge 95
   3.2.4.3 General Information Technology Knowledge 96
3.2.5 Instructor’s Characteristics 96
3.3 Research Design 98
   3.3.1 Types of Research Design 99
   3.3.2 The Quantitative Design 101
   3.3.3 Research Equation 102
   3.3.4 Research Sampling 104
3.4 Research Activities 106
   3.4.1 Research Instrument Development 106
   3.4.2 Data Collection 106
   3.4.3 Data Analysis Techniques 107
      3.4.3.1 Test for Differences 107
      3.4.3.2 Descriptive Statistics 108
      3.4.3.3 Factor Analysis 108
      3.4.3.4 Correlation Analysis 111
      3.4.3.5 Multiple Regressions analysis 112
      3.4.3.6 Hierarchal Multiple Regressions Test 113
3.5 Operational Definitions 114
   3.5.1 Employers’ Needs 114
      3.5.1.1 Core Knowledge 114
      3.5.1.2 Business Environment knowledge 115
      3.5.1.3 Personal Skills and Interpersonal Skills 115
   3.5.2 Professional Bodies 115
   3.5.3 Learning Environment 115
      3.5.3.1 Current Technological State 116
      3.5.3.2 Learning Approach 116
      3.5.3.3 Participatory Learning and Teaching Method 116
   3.5.4 IFAC Recommendation 116
      3.5.4.1 Information Technology Competency 117
      3.5.4.2 Information Technology Control Knowledge 117
3.5.4.3 General Information Technology Knowledge 117
3.5.5 Instructors’ Characteristics 117
3.5.6 Accounting Information System Course Content 118

3.6 Questionnaire Development 118
3.6.1 The Structure of the Questionnaire 118
3.6.2 Employers’ Needs 120
3.6.3 Professional Bodies 121
3.6.4 Learning Environment 122
3.6.5 International Federation of Accounting Committee Recommendation 123
3.6.6 Instructors’ Characteristics 123
3.6.7 Accounting Information System Course Content 124

3.7 Refinement of the Questionnaire 125
3.7.1 Content Validation 125
3.7.2 Pilot Test 126

3.8 Summary 128

CHAPTER FOUR
ANALYSIS AND FINDINGS 129

4.0 Introduction 129
4.1 Response Rate 129
4.2 Non-Respondent Bias 131
4.3 Profile of the Respondents 132
4.3.1 Respondents’ Specialization 133
4.3.2 Respondents’ Academic Rank 134
4.3.3 Respondents’ Gender 134
4.3.4 Respondents’ Age 135
4.3.5 Respondents’ Educational Level 135
4.3.6 Respondents’ Period Spent in Teaching AIS Course 136
4.3.7 Respondents’ Position 136

4.4 Current State of AIS Course Content in the Iraq HEIs 139
4.5 Goodness of Measures 142
4.5.1 Validity 142
4.5.2 Reliability 143
4.5.3 Construct Validity 143
4.5.3.1 Factor Analysis Test on Employers Needs 144
4.5.3.2 Factor Analysis Test on Professional Bodies  
4.5.3.3 Factor Analysis Test on Learning Environment  
4.5.3.4 Factor Analysis Test on IFAC Recommendation  
4.5.3.5 Factor Analysis Test on Instructors’ Characteristics  
4.5.3.6 Factor Analysis on AIS Course Content  
4.6 Hypotheses Restatement  
4.7 Descriptive Statistics of Study Variables  
4.7.1 Descriptive Statistics for Employers’ Needs  
4.7.2 Descriptive Statistics for Professional Bodies  
4.7.3 Descriptive Statistics for Learning Environment  
4.7.4 Descriptive Statistics for IFAC Recommendation  
4.7.5 Descriptive Statistics for Instructors’ Characteristics  
4.7.6 Descriptive Statistics for AIS Course Content  
4.8 Correlation Analysis  
4.9 Multiple Regression Analysis Test  
4.9.1 Test for Violations of Assumptions  
4.9.1.1 Normality Test  
4.9.1.2 Linearity and Homogeneity Test  
4.9.1.3 Multicollinearity Test  
4.9.2 Testing the Model Using Multiple Regression  
4.10 Summary  

CHAPTER FIVE DISCUSSION AND CONCLUSION  
5.0 Introduction  
5.1 Refining Framework  
5.2 Research Hypotheses Test Results  
5.3 Research Discussion  
5.3.1 Employers’ Needs  
5.3.1.1 Core Knowledge  
5.3.1.2 Business Environment Knowledge  
5.3.1.3 Personal Traits  
5.3.1.4 Interpersonal Skills  
5.3.2 Professional Bodies
5.3.3 Learning Environment

5.3.3.1 Current Technological State
5.3.3.2 Learning Approach
5.3.3.3 Participatory Learning and Teaching Methods

5.3.4 International Federation of Accounting Committee Recommendation

5.3.4.1 Information Technology Competency
5.3.4.2 Information Technology Control Knowledge
5.3.4.3 General Information Technology Knowledge
5.3.4.4 General Information Communication Technology Knowledge

5.3.5 Moderating Effect of Instructors’ Characteristics

5.3.5.1 Information Technology Competency
5.3.5.2 Information Technology Control Knowledge
5.3.5.3 General Information Technology Knowledge
5.3.5.4 General Information Communication Technology Knowledge

5.4 Summary

5.5 Conclusion

5.6 Contributions

5.6.1 Theoretical Contribution
5.6.2 Methodological Contribution
5.6.3 Contribution to Academia

5.7 Limitations of the Study

5.8 Suggestions for Future Research

5.9 Summary

REFERENCES
# APPENDIX

<table>
<thead>
<tr>
<th>Appendix A</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>A-1 Questionnaire Development</td>
<td>232</td>
</tr>
<tr>
<td>A-2 The Final Questionnaire</td>
<td>234</td>
</tr>
<tr>
<td>A-3 Final Questionnaire Design (Arabic)</td>
<td>240</td>
</tr>
<tr>
<td>A-4</td>
<td>249</td>
</tr>
<tr>
<td>B-1 The Frequency of the Respondent Information</td>
<td>256</td>
</tr>
<tr>
<td>B-2 The Frequency Test of the Current State of AIS Course Content</td>
<td>257</td>
</tr>
<tr>
<td>B-3 Reliability for Pilot Test</td>
<td>260</td>
</tr>
<tr>
<td>C-1 Factor Analysis Figures</td>
<td>268</td>
</tr>
<tr>
<td>D-1 The First Attempt for Regression Analysis</td>
<td>273</td>
</tr>
<tr>
<td>D-2 The Second Attempt for Regression Analysis Details</td>
<td>274</td>
</tr>
<tr>
<td>D-3 The First Attempt for Hierarchical Multiple Regression</td>
<td>278</td>
</tr>
<tr>
<td>D-4 The Second Attempt for Hierarchical Multiple Regression</td>
<td>281</td>
</tr>
<tr>
<td>D-5 The Second Attempt for Hierarchical Multiple Regression Graph for the Significant Relationship</td>
<td>285</td>
</tr>
<tr>
<td>E-1 A Letter from Universiti Utara Malaysia for Collecting Data purposes</td>
<td>288</td>
</tr>
<tr>
<td>E-2 A Letter from College of Administration and Economic-University of Salahadin for Collecting Data purposes</td>
<td>291</td>
</tr>
<tr>
<td>E-3 A Governmental Document form MHESR in Iraq about Curriculum Development (2009)</td>
<td>292</td>
</tr>
</tbody>
</table>
# LIST OF TABLES

<table>
<thead>
<tr>
<th>Tables</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1</td>
<td>Dissertation Outline</td>
<td>17</td>
</tr>
<tr>
<td>2.1</td>
<td>Approaches to Learning in Terms of Motive and Strategy</td>
<td>52</td>
</tr>
<tr>
<td>3.1</td>
<td>Description of Research Variables</td>
<td>71</td>
</tr>
<tr>
<td>3.2</td>
<td>Relationship Between Bruner’s Curriculum Theory and the Study</td>
<td>81</td>
</tr>
<tr>
<td>3.3</td>
<td>Summary of Research Hypotheses</td>
<td>98</td>
</tr>
<tr>
<td>3.4</td>
<td>Characteristics of Quantitative and Qualitative Approach</td>
<td>102</td>
</tr>
<tr>
<td>3.5</td>
<td>The Value of Grade for MSA</td>
<td>110</td>
</tr>
<tr>
<td>3.6</td>
<td>Guilford’s Rules of Thumb</td>
<td>112</td>
</tr>
<tr>
<td>3.7</td>
<td>Summary of the Questionnaire</td>
<td>120</td>
</tr>
<tr>
<td>3.8</td>
<td>The Items Related to the Employers’ Needs</td>
<td>121</td>
</tr>
<tr>
<td>3.9</td>
<td>The Items Related to the Professional Bodies</td>
<td>122</td>
</tr>
<tr>
<td>3.10</td>
<td>The Items Related to the Learning Environment</td>
<td>123</td>
</tr>
<tr>
<td>3.11</td>
<td>The Items Related to the International Federation of Accounting Committee Recommendation</td>
<td>123</td>
</tr>
<tr>
<td>3.12</td>
<td>The Items Related to the Instructors’ Characteristics</td>
<td>124</td>
</tr>
<tr>
<td>3.13</td>
<td>The Questions Related to the AIS course content</td>
<td>124</td>
</tr>
<tr>
<td>3.14</td>
<td>Reliability Analysis Results</td>
<td>127</td>
</tr>
<tr>
<td>4.1</td>
<td>Response Rate of the Questionnaires</td>
<td>131</td>
</tr>
<tr>
<td>4.2</td>
<td>Test of Non-Response Bias Independent Sample T-Test</td>
<td>133</td>
</tr>
<tr>
<td>4.3</td>
<td>Respondents Specialization</td>
<td>134</td>
</tr>
<tr>
<td>4.4</td>
<td>Respondents’ Academic Rank</td>
<td>134</td>
</tr>
<tr>
<td>4.5</td>
<td>Respondents’ Gender</td>
<td>135</td>
</tr>
<tr>
<td>4.6</td>
<td>Respondents’ Age</td>
<td>135</td>
</tr>
<tr>
<td>4.7</td>
<td>Respondents’ Educational Level</td>
<td>136</td>
</tr>
<tr>
<td>4.8</td>
<td>Respondents’ Period spent in Teaching AIS Course Content</td>
<td>136</td>
</tr>
<tr>
<td>4.9</td>
<td>Respondents’ Position</td>
<td>137</td>
</tr>
</tbody>
</table>
4.10 Summary of the Respondents’ Profile Results
4.11 Respondents’ Views About the Current State of AIS Course Content in the Iraqi HEIs
4.12 T-Test Results on the Items that Current Iraqi AIS Course Content is Able to Deliver
4.13 KMO, MSA and BTS Value for Employers’ Needs
4.14 The Results of Extraction Component for Employers’ Needs
4.15 Loading Factor Using Varimax Rotation for Employers’ Needs
4.16 Summary of Reliability Test for Final Four Factors for Employers Needs
4.17 KMO, MSA and BTS for Professional Bodies
4.18 Results of Extraction of Component for Professional Bodies
4.19 Results of Component Matrix for Professional Bodies Factor
4.20 Summary of Reliability Test for Final Factor for Professional Bodies
4.21 KMO, MSA and BTS for Learning Environment
4.22 Results of Extraction of Component for Learning Environment
4.23 Loading Factor Using Varimax Rotation for Learning Environment
4.24 Summary of Reliability Test for Learning Environment Final Factors
4.25 KMO, MSA and BTS for IFAC Recommendation
4.26 Results of Extraction of IFAC Recommendation Factors
4.27 Loading Factor Using Varimax Rotation for IFAC Recommendation
4.28 Summary of Reliability Test for IFAC Recommendation Factors
4.29 KMO, MSA and BTS for Instructors’ Characteristics First Trail
4.30 Results of Extraction of Components for Instructors’ Characteristics First Trail
4.31 Loading Factor Using varimax Rotation for Instructors’ Characteristics First Trail
4.32 KMO MSA and BTS for Instructors’ Characteristics the Second Trial
4.33 Results of Extraction of Component for Instructors’ Characteristics Second Trial

xvi
<table>
<thead>
<tr>
<th>Section</th>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.34</td>
<td>The Component Matrix for Final Factor for Instructors’ Characteristics Second Trail</td>
<td>158</td>
</tr>
<tr>
<td>4.35</td>
<td>Summary of Reliability Test for Instructors’ Characteristics</td>
<td>159</td>
</tr>
<tr>
<td>4.36</td>
<td>KMO MSA and BTS for AIS Course Content</td>
<td>159</td>
</tr>
<tr>
<td>4.37</td>
<td>Results of Extraction of Component for AIS Course Content</td>
<td>160</td>
</tr>
<tr>
<td>4.38</td>
<td>The Component Matrix for Final Factor for AIS Course Content</td>
<td>160</td>
</tr>
<tr>
<td>4.39</td>
<td>Summary of Reliability Test for AIS Course Content</td>
<td>161</td>
</tr>
<tr>
<td>4.40</td>
<td>Summarize the Construct Validity (Facto Analysis) and Reliability Results</td>
<td>162</td>
</tr>
<tr>
<td>4.41</td>
<td>The Final Factor for Further Analysis</td>
<td>164</td>
</tr>
<tr>
<td>4.42</td>
<td>The Restatement for the Hypotheses</td>
<td>166</td>
</tr>
<tr>
<td>4.43</td>
<td>Descriptive Statistics for Employers’ Needs Items</td>
<td>168</td>
</tr>
<tr>
<td>4.44</td>
<td>Descriptive Statistics for Professional Bodies Items</td>
<td>169</td>
</tr>
<tr>
<td>4.45</td>
<td>Descriptive Statistics for Learning Environment Items</td>
<td>170</td>
</tr>
<tr>
<td>4.46</td>
<td>Descriptive Statistics for IFAC Recommendation Items</td>
<td>171</td>
</tr>
<tr>
<td>4.47</td>
<td>Descriptive Statistics for Instructors’ Characteristics Items</td>
<td>172</td>
</tr>
<tr>
<td>4.48</td>
<td>Descriptive Statistics for AIS Course Content Items</td>
<td>173</td>
</tr>
<tr>
<td>4.49</td>
<td>Correlation Between the Study Variables</td>
<td>175</td>
</tr>
<tr>
<td>4.50</td>
<td>Summary of the Correlation</td>
<td>176</td>
</tr>
<tr>
<td>4.51</td>
<td>The Statistics of Skewness and Kurtosis Ratios for Continuous Variables</td>
<td>178</td>
</tr>
<tr>
<td>4.52</td>
<td>Testing for Multicollinearity</td>
<td>182</td>
</tr>
<tr>
<td>4.53</td>
<td>Model Summary</td>
<td>184</td>
</tr>
<tr>
<td>4.54</td>
<td>The ANOVA (b) Result</td>
<td>184</td>
</tr>
<tr>
<td>4.55</td>
<td>The Coefficients (a) Value</td>
<td>185</td>
</tr>
<tr>
<td>4.56</td>
<td>The Summary of Hierarchical Regression Results</td>
<td>186</td>
</tr>
<tr>
<td>5.1</td>
<td>The Results of Research Hypotheses Test</td>
<td>191</td>
</tr>
</tbody>
</table>
# LIST OF FIGURES

<table>
<thead>
<tr>
<th>Figures</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.1</td>
<td>The AIS As a Hybrid of Accounting and Information System Domains</td>
<td>27</td>
</tr>
<tr>
<td>3.1</td>
<td>Theoretical Framework for Iraqi AIS Course Content</td>
<td>76</td>
</tr>
<tr>
<td>4.1</td>
<td>The Histogram for Normal Distributed</td>
<td>179</td>
</tr>
<tr>
<td>4.2</td>
<td>The Normal P-P Plot</td>
<td>180</td>
</tr>
<tr>
<td>4.3</td>
<td>The Scatterplot</td>
<td>181</td>
</tr>
<tr>
<td>5.1</td>
<td>Theoretical Framework for Iraqi Accounting Information System Course Content</td>
<td>190</td>
</tr>
</tbody>
</table>
# LIST OF ABBREVIATION

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AAA</td>
<td>The American Accounting Association</td>
</tr>
<tr>
<td>AACSB</td>
<td>American Association College School of Business</td>
</tr>
<tr>
<td>AECC</td>
<td>Accounting Education Change Commission</td>
</tr>
<tr>
<td>AICPA</td>
<td>The American Institute of Certified Public Accountants</td>
</tr>
<tr>
<td>AIS</td>
<td>Accounting Information System</td>
</tr>
<tr>
<td>ANCTM</td>
<td>American National Council of Teachers of Mathematics</td>
</tr>
<tr>
<td>COFE</td>
<td>Committee of Financial Experts</td>
</tr>
<tr>
<td>CPA</td>
<td>Certified Public Accounting</td>
</tr>
<tr>
<td>FASB</td>
<td>Financial Accounting Standards Board</td>
</tr>
<tr>
<td>HEIs</td>
<td>Higher Education Institutions</td>
</tr>
<tr>
<td>IAAA</td>
<td>Iraqi Accountants and Auditors Association</td>
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<tr>
<td>IAMB</td>
<td>International Advisory and Monitoring Board</td>
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<tr>
<td>IFAC</td>
<td>International Federation of Accounting Committee</td>
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<tr>
<td>IPTVE</td>
<td>International Project on Technical and Vocational Education</td>
</tr>
<tr>
<td>IS</td>
<td>Information System</td>
</tr>
<tr>
<td>IT</td>
<td>Information Technology</td>
</tr>
<tr>
<td>MHESR</td>
<td>Ministry of Higher Education and Scientific Research</td>
</tr>
<tr>
<td>MSEB</td>
<td>Mathematical Sciences Education Board</td>
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<tr>
<td>SPSS</td>
<td>Statistical Package for Social Science</td>
</tr>
<tr>
<td>TTF</td>
<td>Task-Technology Fit Theory</td>
</tr>
<tr>
<td>UN</td>
<td>United Nation</td>
</tr>
<tr>
<td>UNESCO</td>
<td>United Nation Educational, Scientific, and Cultural Organization</td>
</tr>
<tr>
<td>UNEVCO</td>
<td>United Nations Educational Scientific and Cultural Organization</td>
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<td>international Project on Technical and Vocational Education</td>
</tr>
</tbody>
</table>
CHAPTER ONE
INTRODUCTION

1.1 Research Background

The main goal of any University is to ensure that competent graduates are produced. In order to fulfill this goal, the courses used to impart knowledge to the students must be effective, current and relevant. Therefore, the transformation process from input through output to change fresh students into experts in their own areas, must be effective. Educational institutions must always endeavor to review and upgrade curriculum so that courses offered are relevant and current. Accounting Information System (AIS) courses are not the exception. In this respect, a global reform in teaching and learning curriculum being undertaken in all areas to face and cope with the daunting 21st century global challenges and technological developments. (Garfield, Dresden, & Boyle, 2003).

In defining AIS, there is a need to define what is meant by a system itself. A system can be defined as a set of two or more interrelated components that interact to achieve a specific goal (Hall, 2008; Hall, 2004). In line with this, AIS can be defined as a set of two or more interrelated components that interact with each other to generate and exploit accounting information in an effective and efficient manner (Gelinas & Dull, 2009; Dull, & Gelinas, 2008; Romney & Steinbart, 2003). Romney and Steinbart (2009) identified people, processes, organization and IT as such inter-related components. The advent of IT enables AIS to generate timely, relevant, reliable, accurate and speedy accounting
The contents of the thesis is for internal user only
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International Conference on Innovation in Accounting Teaching and Learning, Hobart, Tasmania.


**APPENDIX**