

**THE ONLINE AUDITOR GENERAL'S REPORT  
ACCEPTANCE AMONG PUBLIC SERVANTS IN MALAYSIA:  
AN EMPIRICAL INVESTIGATION THROUGH  
TECHNOLOGY ACCEPTANCE MODEL (TAM)**

**By**

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## ABSTRACT

This quantitative research paper entitled *The Online Auditor General's Report Acceptance Among Public Servants In Malaysia : An Empirical Investigation Using the Technology Acceptance Model (TAM)*, aims to determine the effect of perceived ease of use (PEU) and perceived usefulness (PU) as the independent variables on actual system use on acceptance of Online Auditor General's Report among Public Servants (AC). Respondents for this study comprised 168 of Public Servants from four ministry in Putrajaya. Four ministry are Ministry of Health, Ministry of Education, Ministry of Internal Affairs and Prime Minister Department. Data were analyzed using SPSS version 17. Tests conducted were Pearson correlation and multiple regressions. The correlation between independent variable PEU and BI is 0.586 or 58.6% correlated and the significant value is  $p < 0.01$ . They are highly correlated. The correlation between independent variable PU and BI is 0.593 or 59.3% correlated and the significant value is  $p < 0.01$ . They are correlated. The correlation between PEU and PU is 0.525 or 52.5% is high. The correlation between BI and dependent variable PEU is 0.742 or 74.2% correlated and the significant value is  $p < 0.01$ . They are very highly correlated. The Pearson correlation showed that PEU and PU were correlated with AC. Multiple regressions showed that the results show that PEU is significantly relationship to BI ( $\beta$  value = 0.586,  $p = 0.01$ ). PU is significantly relationship to BI ( $\beta$  value = 0.617,  $p = 0.01$ ). PEU and PU was found to be significantly relationship ( $\beta$  value = 0.761,  $p = 0.01$ ). BI was found to be significantly relationship to AC ( $\beta$  value = 0.441,  $p = 0.01$ ). For the mediation effect, PU mediated the relationship between PEU and BI. With the mediation effect, the PU.PEU to BI,  $\beta$  value = 0.374,  $p = 0.01$ . This shows that  $\beta$  value reduced from 0.586 to 0.374. For the other mediation effect, BI mediated the relationship between PU and AC. With the mediation effect, the PU.BI to AC,  $\beta$  value = 0.441,  $p = 0.01$ . This shows that  $\beta$  value reduced from 0.720 to 0.441. Therefore, BI and PU is the mediator. Recommendations were suggested that National Audit Department make an awareness on Online Auditor General's Report among the Public Servants in Malaysia. Government also must make a regulation that Auditor General's Report is to be use as a guidelines on financial management in public sector. From the pervious Auditor General's Report, it show that the report is indicator of weaknesses in the financial management of public funds. There for, government should use the Auditor General's Report as indicator to make changing the rule and procedures of financial management.

**Key Word:** Technology Acceptance Test, Online Report, Auditor General Report

## ABSTRAK

Kertas kajian kuantitatif ini iaitu Penerimaan Terhadap Laporan Ketua Audit Negara Atas Talian Oleh Pegawai Awam Di Malaysia: Suatu Kajian Empirikal Menggunakan Teori Model Penerimaan Teknologi, bertujuan mengetahui kesan kesedaran kemudahan (PEU) dan kesedaran kebergunaan (PU) sebagai pemboleh ubah bebas terhadap penggunaan sistem yang sebenarnya pada penerimaan Laporan Ketua Audit Negara atas talian di kalangan Pegawai Awam (AC). Responden untuk kajian ini terdiri daripada 168 Pegawai Awam dari empat kementerian di Putrajaya terdiri daripada Kementerian Kesihatan, Kementerian Pelajaran, Kementerian Dalam Negeri dan Jabatan Perdana Menteri. Data dianalisis dengan menggunakan SPSS versi 17. Ujian dijalankan telah korelasi Pearson dan regresi berganda. Korelasi antara PEU dan BI adalah 0.586 atau 58.6% berkorelasi dan nilai signifikan adalah  $p < 0.01$ . Ia berkait rapat. Korelasi antara pemboleh ubah bebas PU dan BI adalah 0,593 atau 59.3% berkorelasi dan nilai signifikan adalah  $p < 0.01$ . Mereka sentiasa bergandingan. Korelasi antara PEU dan PU ialah 0,525 atau 52.5% adalah tinggi. Korelasi antara BI dan PEU pemboleh ubah bersandar adalah 0.742 atau 74.2% berkorelasi dan nilai signifikan adalah  $p < 0.01$ . Mereka sangat berkait rapat. Korelasi Pearson menunjukkan bahawa PEU dan PU yang berkorelasi dengan AC. Ujian regresi berganda menunjukkan bahawa PEU mempunyai kesan signifikan kepada BI (nilai  $\beta = 0.586$ ,  $p = 0.01$ ). PU mempunyai kesan signifikan kepada BI (nilai  $\beta = 0,617$ ,  $p = 0.01$ ). PEU dan PU didapati ignificantly hubungan (nilai  $\beta = 0.761$ ,  $p = 0.01$ ). BI didapati mempunyai kesan signifikan kepada AC (nilai  $\beta = 0.441$ ,  $p = 0.01$ ). Untuk kesan pengantaraan, PU adalah pengantara antara PEU dan BI. Dengan adanya pengantaraan, PU.PEU kepada BI, nilai  $\beta = 0.374$ ,  $p = 0.01$ . Ini menunjukkan bahawa nilai  $\beta$  berkurangan daripada 0.58 kepada 0.374. Untuk kesan pengantaraan yang lain, BI adalah pengantara antara PU dan AC. Dengan adanya pengantaraan, PU.BI kepada AC, nilai  $\beta = 0.441$ ,  $p = 0.01$ . Ini menunjukkan bahawa nilai  $\beta$  berkurangan daripada 0.720 kepada 0.441. Oleh itu, BI dan PU adalah mediator. Adalah dicadangkan supaya Jabatan Audit Negara membuat kempen kesedaran terhadap penggunaan Laporan Ketua Audit Negara atas talian di kalangan Pegawai Awam. Kerajaan juga harus membuat peraturan bahawa Laporan Ketua Audit Negara perlu digunakan sebagai garis panduan mengenai pengurusan kewangan di sektor awam. Laporan Ketua Audit Negara juga ia menunjukkan bahawa laporan tersebut adalah petunjuk daripada kelemahan di dalam pengurusan kewangan dana awam. Untuk itu, kerajaan perlu menggunakan Laporan Ketua Audit Negara untuk mengubah peraturan dan prosedur pengurusan kewangan.

**Kata Kunci:** Model Penerimaan Teknologi, Laporan Atas Talian, Laporan Ketua Audit Negara

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## TABLE OF CONTENTS

<b>CERTIFICATION OF RESEARCH PAPER</b>	<b>I</b>
<b>PERMISSION TO USE</b>	<b>II</b>
<b>ABSTRACT</b>	<b>III</b>
<b>ABSTRAK</b>	<b>IV</b>
<b>ACKNOWLEDGEMENT</b>	<b>V</b>
<b>TABLE OF CONTENTS</b>	<b>VI</b>
List of Table	ix
List of Figure	ix
List of Abbreviations	x
List of Appendices	x
<b>CHAPTER 1</b>	<b>1</b>
<b>INTRODUCTION</b>	<b>1</b>
1.1. Overview of the Study	1
1.2. Background of the Study	1
1.3. Problem Statement	3
1.4. Research Question	6
1.5. Research Objective	7
1.6. Significance of the Study	8
1.7. Scope and Limitations of The Study	9
1.8. Definitions of Key Terms	9

1.9.	Organization of the Thesis	10
1.10	Summary of The Chapter	12
<b>CHAPTER 2</b>		<b>13</b>
LITERATURE REVIEW		13
2.1.	Introduction	13
2.2.	Technology Acceptance Model (TAM)	13
2.3.	Auditor General Report	21
2.4.	Responsibility of Public Servant	23
2.5.	Research Framework	25
2.6.	Hypotheses/Propositions Development	25
<b>CHAPTER 3</b>		<b>27</b>
RESEARCH METHOD		27
3.1.	Introduction	27
3.2.	Research Design	27
3.3.	Population and Sampling	30
3.4.	Data Collection	32
3.5.	Techniques of Data Analysis	32
<b>CHAPTER 4</b>		<b>37</b>
RESULTS AND DISCUSSION		37
4.1.	Introduction	37
4.2.	Participation and Response Rate	37
4.3.	Factor Analysis	37



4.4.	Reliability Analysis	40
4.5.	Descriptive Analysis	40
4.6.	Inferential Analysis	43
4.7.	Summary of the Results	47
4.8.	Summary of the Chapter	47
<b>CHAPTER 5</b>		<b>48</b>
DISCUSSION AND CONCLUSION		48
5.1.	Introduction	48
5.2.	Recapitulation of The Study Findings	48
5.3.	Implication of Study	50
5.4.	Limitation of Study and Direction for Future Research	50
5.5.	Conclusion	50
<b>REFERENCES</b>		<b>52</b>
<b>APPENDICES</b>		<b>58</b>

## **List of Table**

Table 1.1	: Excess for the O-AGR for the Year 2012 And 2013	4
Table 3.1	: Questionnaire Source	29
Table 3.2	: Likert Scale and Notation	30
Table 3.3	: Federal Government Officer Under Ministry	31
Table 3.4	: List of Selected Ministry in Putrajaya and Numbers of Questionnaires	32
Table 3.5	: Interpretation of Cronbach's Alpha Value	35
Table 3.6	: Strength of Correlation Value	36
Table 4.1	: Results of the Factor Analysis for Independent Variable	39
Table 4.2	: Results of the Factor Analysis for Mediation and Dependent Variable	39
Table 4.3	: Realibility Coofficient for the Major Variables	40
Table 4.4	: Profile of Respondents	41
Table 4.5	: Descriptive Statistics for the Major Variables	42
Table 4.6	: Intercorrelation of the Major Variables	44
Table 4.7	: Results of Regression Analysis	45
Table 4.8	: Summary of the Results	47

## **List of Figure**

Figure 2.1	: The O-AGR Acceptance among Public Servants in Malaysia : An Empirical Investigation through TAM	26
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## **List of Abbreviations**

NAD	-	National Audit Department
AGR	-	Auditor General's Report
O-AGR	-	Online Auditor General's Report
TAM	-	Technology Acceptance Model
PU	-	Perceived usefulness
PEU	-	Perceived ease of use
BI	-	Behavioural intention to use
AC	-	Actual System Use : Acceptance of O-AGR
TRA	-	Theory of Reasoned Action
$\beta$	-	Beta Value
KMO	-	Kaiser-Meyer-Olkin
YDPA	-	Yang DiPertuan Agong

## **List of Appendices**

Appendix A	-	Questionnaire	59
Appendix B	-	Factor Analysis	63
Appendix C	-	Reliability	66
Appendix D	-	Descriptive	67
Appendix E	-	Regression	68

## CHAPTER 1

### INTRODUCTION

#### 1.1. Overview of the Study

This chapter contains information about research background, problem statement, objectives and research questions and the importance of this research study. This will give the reader a precise understanding towards the study.

#### 1.2. Background of the Study

The National Audit Department (NAD) has long been established in Malaysia since 1906. The NAD plays a very important role to ensure that the accountability of government are preserved in line with the mandate given to Auditor General under the provisions of the Federal Constitution and the Audit Act 1957 (Hilmi, Azrul, Iskandar, Sharizal, Aqmar, Zafira & Zulkifli, 2014). The Auditor General had been appointed by *Yang DiPertuan Agong* (YDPA) (the King) accordingly to The Federal Consttution as mention in Article 105.

The Auditor General is responsible for auditing all the government account and any account that related to. Articles 106 and 107 of the Federal Constitution and Section 9 (1) of the Audit Act 1957 requires the Auditor General to audit and submit a report thereon to YDPA and obtain consent before being tabled in Parliament / State Legislatures. Once set, the report will be a public document. Prior to 2013, Auditor General Report (AGR) is presented once a year. Starting in 2013, AGR presented when Parliament is in session or at least 3 times a year as a resolution in the Government Transformation Plan 2.0 - Fighting Corruption. The purpose is so that

prompt action can be taken on the issues raised in AGR. National Audit Department (NAD) has presented three series AGR for the 2012 financial year on the activities of the Ministry / Department / Agency and Management of Government at Federal and State levels. While AGR Financial Statements and Financial Management Ministry / Department / Agency were presented along series III AGR Activities Ministries / Departments / Agencies.

The Online Auditor General's Report (O-AGR) has been introduced by NAD since 2001 by linked with NAD online portal [www.audit.gov.my](http://www.audit.gov.my). All the previous AGR prior to year 1999 can be viewed and downloaded. The O-AGR for the current year only can be viewed and downloaded after being tabled in Parliament / State Legislatures. The O-AGR also is a public document.

Under the Federal Constitution, the federal government is the highest authority and is responsible for matters related to finance, defence, foreign affairs, internal security, finance, law, justice, information, communications, trade, industry, transport and other specific manner. This responsibility executed by the supreme body of the administrative machinery of the federal government, known as the Ministry. Minister heads a ministry and is responsible for designing, implementing, coordinating and enforcing the policies of the government and all matters under its portfolio. In performing administrative tasks, a ministry run by the Secretary General as controlling officer and solely responsible for the administrative operations of the ministry and his is assisted by government officials to ensure that the objectives and implementation of the ministry's policy is reached.

The use and acceptance of Information Communication Technology (ICT) has been investigated by researchers in the field of information systems. The study made on two levels: the level of individuals and organizations. If the unit in the analysis is the individual, the emphasis is on the use of technology (Dasgupta, Granger & McGarry, 2002). This research is focused on the individual rather than the organization, with emphasis on the acceptance of the use of technology.

Community Information System primarily interested in Technology Acceptance Model (TAM) (Chuttur, 2009). TAM is a model to explain or predict user acceptance of computer technology (Hu et al., 1999). It is a theoretical basis for many empirical studies on technology adoption users (Adams, 1992; Mathieson, 1991 & Davis, 1989). Therefore, it is important for researchers who want to study the acceptance of technology users to have an understanding of the TAM (Chuttur, 2009). By using TAM researchers will be able to understand consumer attitudes towards consumption and actual use of technology (Davis, 1989).

### **1.3. Problem Statement**

The study is to assess the Malaysians public servants attitude towards acceptance of the Online Auditor General's Report. Although the Online Auditor General's Report (O-AGR) has been introduced by NAD since 2001 the number of online view is very low to compare to the total population of Malaysian or the number of public servant. According to NAD, the excess for the O-AGR for the year 2012 and 2013 as shown below:

**Table 1.2**

*Excess for the O-AGR for the Year 2012 And 2013*

<b>Report Item</b>	<b>O-AGR Year 2012 (until 7 Oct. 2013)</b>	<b>O-AOGR Year 2013 (until 8 April 2014)</b>
Federal Government	2,813	889
State Government	1,697	509
Federal Statutory Body	3,543	2,608
<b>Total</b>	<b>8,053</b>	<b>4,006</b>

Source : National Audit Department

Note : i. O-AGR Year 2012 is for 3 series report, ii. O-AGR Year 2012 is for series 1 report

The O-AGR also includes report of Financial Management Accountability Index that shows the index performance of government financial management by the ministry and the department. This index is important to public servant that show on how and effectiveness the government funds managed by the government.

The question to be raised is related to the same issues that are still repeated in AGR although audits are conducted every year. Based on the performance indicators Financial Management Accountability Index 2013 shows that 22 of 25 Ministry obtained the rating 4 stars (NAD, 2013). AGR series showed persistent leakage in financial management. The AGR tabled in Parliament is something to be accepted by the Malaysian when the Auditor-General to use the mandate given by the Federal Constitution and the Audit Act 1957 to publicly disclose all weaknesses in the financial management of public funds. The report that being a public report which should be given attention by all parties or just a regular report that only the conference agenda in the parliamentary session.

To ensure best practices in financial management in the public sector, the use of AGR can be used as a reference point for the weaknesses in the management of government finances. AGR also be used as a guide to all public officials in the performance of financial tasks better and more effective. To facilitate the AGR reviewed by a public officer, the report can be obtained on-line. However, the use of O-AGR is very low. Therefore, this research made against public officials whether the use of O-AGR acceptable or otherwise. To measure the acceptance of the O-AGR, Technology Acceptance Model (TAM) by Davis is used.

TAM proposes that perceived usefulness (PU), perceived ease of use d (PEU) and behavioural intention to use (BI) predict application usage. This study would investigate TAM and use it as a basis for hypothesizing the effects of such variables on the use of O-AGR (dependent variable) as the application by Malaysians public servants. It focuses on the individual user's (public servant) acceptance of the O-AGR. This study would identify whether Malaysians public servants would accept O-AGR or vice versa. The researcher is concerned with the attitudinal belief on the relationship between PU, PEU and BI of public servants towards the acceptance of O-AGR. This study would also identify whether Malaysians public servants would like to accept O-AGR particularly the government officer.



#### **1.4. Research Question**

Based on the problem statement, this study would answer the following questions: -

- i. What is the extent use of Online Auditor General's Report among public servants in Malaysia?
- ii. What is the relationship between perceived ease of use and behavioural intention to use on acceptance of O-AGR among public servants in Malaysia?
- iii. What is the relationship between perceived usefulness and behavioural intention to use on acceptance of O-AGR among public servants in Malaysia?
- iv. What is the relationship between perceived ease of use and perceived usefulness on acceptance of O-AGR among public servants in Malaysia?
- v. What is the relationship between behavioural intention to use and actual on acceptance of O-AGR among public servants in Malaysia?
- vi. What is the mediating effect of perceived usefulness on the relationship between perceived ease of use and behavioural intention to use on acceptance of O-AGR among public servants in Malaysia?
- vii. What is the mediating effect of behavioural intention to use on the relationship between perceived usefulness and actual on acceptance of O-AGR among public servants in Malaysia?

### **1.5. Research Objective**

The main objective of the study is to assess the attitude towards acceptance of the O-AGR based on Technology Acceptance Module (TAM). This study is exploratory in nature because there are no studies regarding the acceptance of O-AGR among public servants in Malaysia before. More specifically, the purposes of the study are:

- i. To determine the extent of O-AGR among public servants in Malaysia
- ii. To investigate relationship between perceived ease of use and behavioural intention to use on acceptance of O-AGR among public servants in Malaysia
- iii. To investigate the relationship between perceived usefulness and behavioural intention to use on acceptance of O-AGR among public servants in Malaysia
- iv. To investigate the relationship between perceived ease of use and perceived usefulness on acceptance of O-AGR among public servants in Malaysia
- v. To investigate the relationship between behavioural intention to use and actual use of O-AGR among public servants in Malaysia
- vi. To examine the mediating effect of perceived usefulness on the relationship between perceived ease of use and behavioural intention to use on acceptance of O-AGR among public servants in Malaysia
- vii. To examine the mediating effect of behavioural intention to use on the relationship between perceived usefulness and actual on acceptance of O-AGR among public servants in Malaysia

## **1.6. Significance of the Study**

It is hoped that the study would be able to assist in minimizing the academic / theoretical and practical gaps. This study would contribute to one of the applications of acceptance of the O-AGR using TAM approach. This study would concentrate on government officer's acceptance of the O-AGR.

This study would help to provide guidance and source for the betterment and improvement of the financial management by using the O-AGR that given the Auditor General opinion on best practice of the government financial management. The result from the study would help to increase the effort of using the O-AGR among the government officer. The study would also help to provide guidance and source for future research:

- i. Technology acceptance in O-AGR in relation to financial management performance, as one of the major concerns of the government. It can also be generalized to ministry performance in index accountability financial management.
- ii. The results can also be a source for future study on technology acceptance by accountant on O-AGR because Accountant is closed acting person in managing the public money. Furthermore, Accountant will acting the main role in year 2015 when Malaysia Government implement Accrual Basic towards the government accounting system.

### **1.7. Scope and Limitations of The Study**

The scope and locations of the study is four ministries in Putrajaya which is Ministry of Education, Ministry of Health, Ministry of Internal Affairs and Prime Minister Department. The questionnaires would be distributed to 400 government officer that involve in the financial management using simple random sampling. The study focuses on individual level and emphasize on technology acceptance, it would deal with three constructs only. Two constructs are independent variables which is perceived usefulness (PU) and perceived ease of use (PEU). One construct is mediation, behavioural intent to use (BI). One construct is a dependent variable, attitude toward system that is acceptance of O-AGR (AC).

### **1.8. Definitions of Key Terms**

In this section, the researcher would like to highlight the conceptual definitions of all of the constructs contained in the research framework. In this research the framework's major constructs are defined by combining such definition allocated to the same construction prior studies. The five constructs identified in the research are perceived usefulness , perceived ease of use , behavioural intent to use and attitude toward system that is acceptance of O-AGR.

#### **i. Perceived Usefulness (PU)**

Davis describes it as the extent to which a person believes that using a particular system can improve job performance. Therefore, to understand the usefulness of the visits is important to assess the acceptance of public servants towards O-AGR.

**ii. Perceived Ease of Use (PEU)**

It assesses a person's belief that by using the technology job can be done more easily. It is used to assess the awareness of public servants how to easily use the O-AGR.

**iii. Behavioural Intent to Use (BI)**

The main difference between TAM and TRA is the presence of behavioural intention (BI) in TAM. TAM imagines that the behaviour of PU and PEU, has an influence on an individual's intention to use technology.

**iv. Attitude Toward System That Is Acceptance of O-AGR (AC)**

Both PU and PEU predict attitudes toward using the system, defined as the user wishes to use the system. In this study, the attitude toward using the technology is the acceptance of the O-AGR.

**1.9. Organization of the Thesis**

This research paper is divided into five main chapters. Each chapter covers topic related to the study.

**Chapter 1: Research Overview**

In the first chapter, overview of the study was discussed. Its include background of the study, problem statement, objective of the study, research question, significance of the study, definition of key terms and the organization of the thesis.

## **Chapter 2: Literature Review**

This chapter covers on the literature related to the topic under study. This chapter starts with defining Technology Acceptance Model (TAM), Auditor General Report and public servant. The relevant literatures are important towards the development of research framework and hypotheses of the study.

## **Chapter 3: Research Methodology**

This chapter describes the research methods involved in this study. Research design, population and study sampling, data collection procedures, research instrument, measurement and scales are discussed in this chapter. In addition, the statistical techniques to test the hypotheses are also highlighted in this chapter.

## **Chapter 4: Data Analysis and Findings**

Data analysis and findings answer the research questions and objectives discussed in this chapter. Data analysis began with the participation rate and feedback, inspection data, the demographic profile of the respondents, reliability analysis, descriptive analysis and correlation and regression analysis. Both descriptive and inferential analysis was conducted and the results reported in this chapter.

## **Chapter 5: Discussion and Conclusion**

This final chapter is devoted to a discussion of the findings of the analysis. A comparison is made with the findings of the current and previous studies done

before together with conclusions. Study the implications and contributions, limitations and suggestions for future research are also discussed in this chapter.

#### **1.10 Summary of The Chapter**

In conclusion, based on the research problem, objectives and interests of research, this study is to evaluate the Malaysian public servant attitude toward acceptance on Online Auditor General's Report.

## CHAPTER 2

### LITERATURE REVIEW

#### 2.1. Introduction

This chapter presents the review a literature of previous studies that is fundamental to this study. It includes describing the components of Technology Acceptance Model, defining the Auditor General Report and public servants responsibility. This chapter also presents a theoretical framework, hypotheses development.

#### 2.2. Technology Acceptance Model (TAM)

Technology Acceptance Model (TAM) created by Davis in 1989 in psychological research by Theory of Action (TRA) (Fishbein & Ajzen, 1975). In 1985, Fred Davis suggests TAM in his doctoral thesis at the MIT Sloan School of Management (Davis, 1985). In an effort to predict and explain technology acceptance, Davis (1989) identify PU and PEU as a key determinant of technology adoption. He suggested that the use of this system is a reaction that can be explained or predicted by the motivation of the user, which in turn, is directly influenced by external stimuli consisting of the actual system features and capabilities. Based on previous studies by Fishbein and Ajzen (1975), who formulated the TRA, and other activities related to research, Davis once again managed to propose a conceptual model TAM. In the proposal, Davis has suggested that the motivation of the user can be explained by three factors such as perceived ease to use (PEU), perceived usefulness (PU) and attitude toward using the system (AC). He hypothesized that the attitude of user towards a system which is the main determinant of whether user would actually use



or reject the system. User attitudes, in turn, was thought to be influenced by two major beliefs of PEU and PU. With PEU has a direct influence on the PU.

### **2.2.1. Previous Study of TAM**

TAM asserts that seen ease of use and perceived usefulness to predict attitudes toward the use of technology. Then, the attitude toward the behaviour predicted intention to use. Finally, intentions predict actual use of technology (Davis 1989). Several studies have been conducted to verify the effectiveness of TAM (Liu and Ma 2004) as a study on consumer acceptance microcomputer (Igbaria et al. 1996), and the acceptance of the World Wide Web (www) (Lederer et al. 2000).

Many researchers have studied the background of the benefits and ease of use (Agarwal and Prasad 1999; Mashaw and Strong 1999; Lederer et al 2000). There also has been overlooked attitudes towards the use and / or intention to use (Adams et al 1992;. Igbaria et al 1995), and instead focus on the direct impact of the ease of use and usefulness of the system. Others have suggested that TAM can be applied to other areas of end users and software revenue (Agarwal et al 2000;. Hu et al 1999).

TAM is one of the most influential model after theoretical explanation of human behaviour (Venkatesh and Morris, 2000). TAM was developed specifically with the main objective to identify determinants involved in the use of computers in general; second, to examine various behavioural use of

information technology; and third, to provide a theoretical explanation parsimonious model (Davis, Bagozzi, & Warshaw, 1989).

One of the earliest repeat TAM was conducted by Adams, Nelson and Todd (1992). They conducted both field and laboratory studies to test these TAM variables, PEU and PU, for their validity and reliability in explaining the use of five different application: Lotus 123, word perfect, voice mail, e-mail, and graphics Harvard. Participants are MBA students, and the uses of self-reported data from five applications were used as a measure for actual usage. The results of their study showed that maintaining a consistent model TAM in predicting and explaining the use of the system.

Hendrickson, Massey and Cronan (1993) tested the reliability of item scale used to measure the PEU and PU in TAM. They conduct field study with 123 undergraduate students who were introduced to database and spreadsheet applications, and used self-reported data used in both systems for the analysis of test-retest. They found that for both PEU and PU, exhibited significant revenue item scale test-retest reliability. Subramaniam (1994) is also a replica of TAM with voice mail and system dialup customers in a field study with 179 knowledge workers and found evidence for the results previously reported in studies of TAM.

Davis and Venkatesh (1996), confirms the reliability and validity of the PEU and PU variables in TAM to verify whether the grouping item scale was introduced errors in predicting consumption. They run a laboratory experiment with 195 students by exposing them to different permutations and

combinations item scale. That is, instead of asking participants to rate determined system using two scales, the reality for both PEU and PU mixed together. After the experiment, Davis et. al. (1996) found that there were significant differences between the reliability and validity of the scales when grouping the fact they have changed.

Thus, Davis et al. (1996) concluded that the reliability and validity of previously acquired steps not due to the grouping. However, the responses of oral protocol conducted during the experiment showed that the respondents were confused when the item measurement scale for PEU and PU were mixed together.

Maslin (2007) examined students' acceptance TAM using e-learning technology. Overall, TAM partially supported. Based on data collected from 122 university students, utility TAM to explain the acceptance of e-learning technology by students are evaluated. The results showed that the PU is more important in determining the intent to use than attitudes toward using. In agreement with what TAM postulates, PU was found to have a significant relationship with the student intends to use the technology, ie, it is according to Davis (1989) who found that attitudes toward the use of intermediaries is the best semi PU effects on intention to use, and that it add a little power causal explanation. Furthermore, PEU and PU also found to have a significant effect on attitudes towards the use of technology.

In Bertrand and Bouchard (2008), TAM suggests that attitudes will influence the intention to use technology, which in turn, will predict the actual use of

technology. Davis and Venkatesh (1996), however, suggests that attitude will not play an important role but PEU (the expectation that technology that requires minimal effort) and PU (perception that the use of technology that can improve the performance of the task at hand) will determine the intention to use technology . Venkatesh (2000) adds that TAM is a good model but it helps to understand and explain the acceptance of the technology in a way that encourages the development of strategies that have a real impact on the use and acceptance of the technology. Therefore, he proposed a modified model. For TAM, he determines the PEU, namely, personal doctored four factors: the computer itself efficacy, perceptions of external control, fear of computers, and computer jokes, and adjustments based on two factors that develops with experience: seeing the joy and the usability objectives. Representing a major general belief about computers and their use.

Johnson (2005) use TAM as a basis for factors that might encourage organizations to invest (or not to invest) in information security learning. It is proposed that the PEU affect information security investment decisions. It is further proposed that seven other variables influenced PEU and PU. Their external environment, prior experience in information security, risk perception does not get the information, budget information security, security planning, confidence in information security and security awareness and training.

Malhotra and Galletta (1999) found that social influence plays an important role in determining the acceptance and usage behaviour of new recipients of

new information technologies. When social influences generated a sense of compliance, they seem to have a negative impact on consumer attitudes toward the use of a new information system. However, when social influences generated a sense of internalization and identification on the part of users, they have a positive influence on the attitude of acceptance and use of the new system. The findings also showed that an appreciation of the behaviour of the recipient information systems play a stronger role in shaping the adoption and use behaviour of PU. Therefore, consideration of the effect and how it affects the commitment of the users of the information system that seems important to understand, explain and predict the behaviour of system usage and acceptance. TAM has been used in many studies information technology user acceptance testing, for example, a word processor (Davis, 1989), a spreadsheet application (Mathieson, 1991), e-mail (Szajna, 1996), telemedicine (Hu et al., 1999), website (Koufaris, 2002), and e-collaboration (Dasgupta, Granger & McGarry, 2002).

### **2.2.2 Perceived ease of use (PEU) and Perceived usefulness (PU)**

Before the work Davis (1985), several studies have emphasized the importance of PEU and PU in predicting the behaviour of a person. Schultz and Klein (1975) conducted a study description, and found that PU provide reliable forecasts for own consumption forecast model results. Robey (1979) later said work Schultz and Klein (1975), and confirmed the high correlation that exists between the PU and the use of the system. In contrast, support for

the importance of conspicuous can be found in the meta-analysis in Tornatzky and Klein (1982) on the use of innovation. Tornatzky and Klein (1982) the relationship between the characteristics of innovation and adoption, and found that the complexity of innovation is one of three factors that have most consistently significant relationship among the various types of innovation.

Bandura (1982), shows the importance of considering both PE and PU in predicting behaviour. He suggested that in any given instance, the behaviour will be illustrated with both, self-efficacy and, considering the results. Self-efficacy, which is equal to the PEU, has been defined as a judgment of how one can execute courses of action required to deal with prospective situations, while the judgment result, which is the same as the PU, has been defined as the extent to which behaviour once successfully implement reliable has to do with results worth.

Similarly, research Swanson (1982) provided evidence that the PEU and PU are both important determinants of behaviour. Swanson hypothesis that potential users will select and use information reported by the balance between quality and cost information associated access visits. In working Swanson, quality information is similar to PU, while costs associated access is similar to the PEU.

Finally, Davis (1985) concluded that the likelihood of a person to use or not to use this system is based on the belief that using the system will be able to help carry out their duties better (PU), and also that the confidence of effort

required to use this system directly affect the behavior of system use (PEU). PU refers to the extent to which users believe that using technology to improve their work performance. Maslin, (2007) states that the perceived usefulness has a great influence on attitudes toward using (AC) Whereas, PEU refers to how effortless he would consider using the technology. Maslin, (2007) stated that the PEU has a great influence on the AC.

### **2.2.3 Attitude towards Using (AC)**

Both PU and PEU predict attitudes toward using the system, defined as the user wishes to use the system. In this study, the attitude towards the use of this technology is receiving O-AGR. Both PU and PEU considered different factors that influence consumer attitudes towards the use of technology, though conspicuous consumption is also hypothesized to affect the usefulness and attitude towards the use of technology. Finally, attitude toward using technology that determines the behaviour intention to use that technology.

### **2.2.4. Behavioural Intention (BI)**

Of the main differences between TAM and TRA is the presence of behavioural intention (BI) in TAM. TAM imagine that the two trust behaviour, PU and PEU, have an influence on an individual's intention to use technology. In contrast to the PU and PEU, which refers to the process and results for each term (Liaw, 2002), leads to the actual use of BI technology. The validity of these claims have been shown by research evidence in various

contexts in which technology has been used (eg Chau, 2001; Fusilier & Durlabhji, 2005). Given adequate support to infer the existence of a strong relationship between intentions and actual behaviour (eg Mathieson, 1991; Hu, et al, 2003), BI is used as an intermediate in this study. In addition, BI is also a practical way to measure actual use in this study.

### **2.3. Auditor General Report**

Articles 106 and 107 of the Federal Constitution and Section 9 (1) of the Audit Act 1957 requires the Auditor General to audit and submit a report thereon to YDPA and obtain consent before being tabled in Parliament / State Legislatures. Once set, the report will be a public document. Prior to 2013, Auditor General Report (AGR) is presented once a year. Delays and lack of action taken by the government to address the concerns and recommendations mentioned in the report of the Auditor cause worsening public perception of the ability of government to act on corruption cases and scams. Since most of these problems associated with the existing reporting process, NKRA COR has decided to implement four new initiatives to streamline the process of GTP 2.0 Auditor General's report.

Starting in 2013, AGR presented when Parliament is in session or at least 3 times a year as a resolution in the Government Transformation Plan 2.0 - Fighting Corruption. The purpose is so that prompt action can be taken on the issues raised in AGR. National Audit Department (NAD) has presented three series AGR for the 2012 financial year on the activities of the Ministry / Department / Agency and Management of Government at Federal and State levels. While AGR Financial



Statements and Financial Management Ministry / Department / Agency were presented along series III AGR Activities Ministries / Departments / Agencies.

AGR interest can be described by the reviews of former Prime Minister Tun Dr Mahathir Mohamed in which he explained that national income can be increased if the Auditor General's Report on the leakages is taken seriously by the government. Government usually wasted because government are not care about the return in any form their expenses. Each year, AGR is to inform about wastage incurred through improper procedures and negligence, but government did not do a lot of changes and benefit from the Auditor General's criticisms. Dr Mahathir said although the government need more funds each year to defray the expenses on the rise, the government can adopt the concept of lowering costs by reducing waste.

National Audit Department carry out an audit to assess the extent to which various activities and projects the Government has designed, implemented and monitored effectively and efficiently and whether the original objectives of programs / activities and programs have been achieved. It also aims to assess the extent to which public money has been spent wisely without any extravagance and waste, and obtain best value for money. The auditing covered the areas of construction, maintenance, law enforcement, procurement, asset management, management of tax revenue, increase program socio-economic, agriculture, infrastructure, environment and management of the company. Auditor General who has played a key role in the fiscal activities of the Federal Government, Federal Statutory Bodies and State Governments towards the correction and improvement of whether it involves a form of reprimand requiring corrective action plans to improve regulations, procedures and work processes, or

even reprimand shaped punitive involving embezzlement, abuse of power, misconduct or negligence in the performance of duties.

Financial Management Accountability Index (FMAI) is an index of financial accountability that first introduced, not only in Malaysia (NAD, 2008) but also the global level (Nur Barizah, Suhaiza, 2010). FMAI is medium to increase accountability, generally well received by the parties of public agencies (Chin, 2007; Rahman, 2007). Transparency International (TI), described this effort is "a step in the right direction" (Transparency International, 2008), because it gives the impression early in the event of corruption and misuse of public funds and assets. Public agencies see FMAI as the basis for improvements in public financial management and they work hard to ensure the most prestigious rating (Xavier, 2009).

#### **2.4. Responsibility of Public Servant**

To ensure that the financial affairs of the government carried out in accordance with the requirements of law, Ministry of Finance are responsible to conducting more rigorous control over the expenditure of all ministries and departments (Treasury Instruction, No. 10). All the federal Control Officer is appointed by the minister of finance. The Control Officer is responsible for the proper management of all public moneys collected, received or expended and all public goods are received, stored or disposed of by or to the department or the service provided, and is responsible for ensuring that the chief secretary to the treasury consulted on any matter that is important or unusual.

Financial obligations and accounting for public officials who work under a controlling officer must be clearly stated by him, and in particular the extent to which

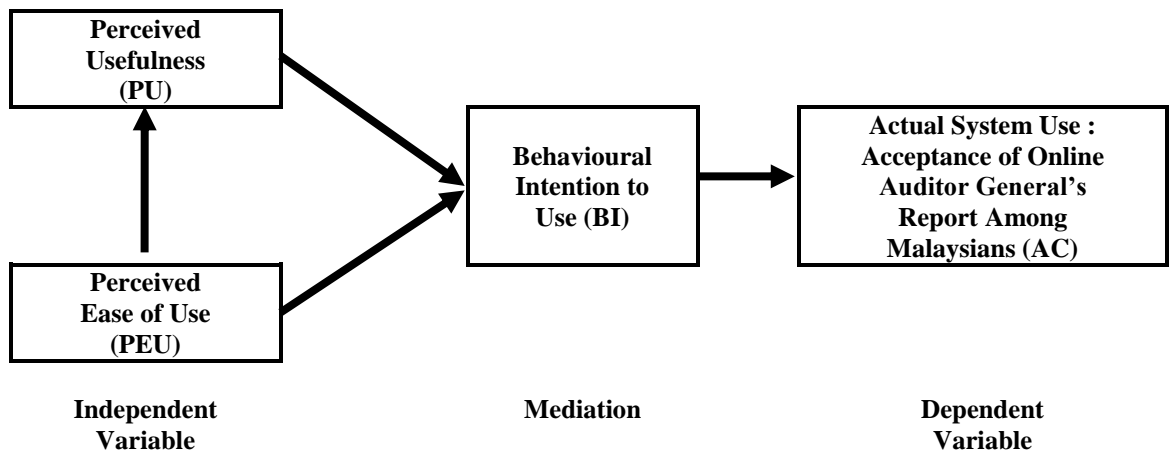
they were allowed to carry on its behalf, the duties of which he is responsible, must be stated in writing. In the event of an irregularity, the controlling officer should be able to easily determine who is responsible; if not he himself might have to replace any lost. Can be in a large department controlling officer itself carry little or indirectly carry out work on a day-to-day finances but remain directions for the department on the matter must be approved by him personally and whether the directives that affect or not must always be their responsibility.

Any officer may be called before the controller of public accounts committee which was established by the legislature concerned to consider the auditor general's report on the public accounts, and may be required to assist the committee in its inquiry into any matter wasteful spending, not to collect revenue, or any expenses incurred without the consent of the department or office under the control of its finances (Treasury Instruction, No. 12).

When the auditor general's report is received, the treasury will investigate any issues raised in it for the purpose of assisting the public accounts committee in considering the report and also for the purpose of improving the situation in the future. Accordance with the provisions of the Financial Procedure Act, 1957 (revised - 1972), the treasury will recommend to The Public Service Commission concerned about matters that may affect surcharges or disciplinary action against a public officer.

## 2.5. Research Framework

Based on discussion of TAM and O-AGR, the theoretical framework for the current study is presented in Figure 2.1 below



**Figure 2.1**

**The Online Auditor General's Report Acceptance among Public Servants in Malaysia :**  
*An Empirical Investigation through Technology Acceptance Module (TAM)*

Figure 2.1 above depicts the model for this study. The independent variables were made up of PEU and PU. The dependent variable was AC. While BI is mediation.

## 2.6. Hypotheses/Propositions Development

Researchers generate hypotheses to be tested empirically, based on research data obtained. Hair et. al. (2006) stated that the hypothesis test hypothesis testing process by creating or alternative hypotheses, collect sample data, statistical calculation sample, and use numerical methods to obtain conclusive findings about the hypothesis. The use of hypothesis testing is required because the hypothesis is the fact that not certified (Malhotra, 2004).

Malhotra further stated that it is unfeasible to prove the hypothesis to be true, but they can be supported or not supported by research data. Therefore, this study presents the following hypothesis and aims to test the hypothesis six supported or not supported by the data of this study. Therefore, the aim of this study was to identify the relationship between PEU, PU and BI to AC. In order to analyse the variables in the model, the following hypotheses have been proposed to make the analysis easier to test. The proposed hypothesis for this study is as follows:

- Ha1: There is significant relationship between perceived ease of use and BI on the acceptance of O-AGR among public servants in Malaysia
- Ha2: There is significant relationship between perceived usefulness and behavioural intention on the acceptance of O-AGR among public servants in Malaysia
- Ha3: There is significant relationship between perceived ease of use and perceived usefulness on the acceptance of O-AGR among public servants in Malaysia
- Ha4: There is significant relationship between behavioural intention and actual use of O-AGR among public servants in Malaysia
- Ha5: There is significant mediating effect of perceived usefulness on the relationship between perceived ease of use and behavioural intention on acceptance of O-AGR among public servants in Malaysia
- Ha6: There is significant mediating effect of behavioural intention on the relationship between perceived usefulness and actual use of O-AGR among public servants in Malaysia

## CHAPTER 3

### RESEARCH METHOD

#### 3.1. Introduction

This chapter discusses on how the study had been designed and conducted to analyse the effects of PEU and PU to AC. This chapter also presents research design, measurement of variables and instrumentation, population and sampling, data collection, data analysis technique and summary. A quantitative approach was applied in the designing mechanism to implement this study. A typical quantitative approach is by distributing questionnaires to government officer to assess their attitude towards acceptance of the O-AGR using TAM. The quantitative data analysis was conducted which covered a number of statistical analyses which were for testing the research instrument, testing the data and the data analysis itself.

#### 3.2. Research Design

This study aims to determine the PEU, PU and BI to AC. Unit analysis of the respondents were government officials in Putrajaya. PEU, PU and BI are the independent variables, while AC is the dependent variable. In this study, researchers used the instrument - questionnaire and also rely on secondary data for the development of the research design. It is a non-experimental studies and use of quantitative methods. Type of survey forms have been made about four days after the respondent has completed them.

Quantitative approach carried out by identifying the relationship between the independent variables and the dependent variable in the population. For this study,

combinations of both primary and secondary data collection were used. The primary data obtained through the questionnaire results. While secondary data obtained from a previous study of literature and related matters.

Cross-sectional method was used to answer the research questions that have been collected. Respondents were selected using simple random sampling method and self-administered questionnaires were distributed to government officials from the Ministry of Education, Ministry of Health, Ministry of Internal Affairs and the Prime Minister Department. According to Sekaran (2006), simple random samplings were used because it provides the generalizability of the most biased and have at least. The unit of analysis for this study consisted of government officials of grade 27 and above.

This study used a questionnaire as instrument to collect data from a sample. To measure the variables, this study was adapted from a questionnaire developed and used by Maslin (2007), and Malhotra and Galletta (1999). This questionnaire was developed by TAM for their acceptance of e-learning by Maslin (2007) and extending TAM accounts for social influence with Malhotra and Galletta (1999). The questionnaire is divided into five parts. The design of the questionnaire as follows:

- Part A : Perceived ease of use (PEU)
- Part B : Perceived usefulness (PU)
- Part C : Behaviour Intention to Use (BI)
- Part D : Actual System Use (AC) - the acceptance of O-AGR
- Part E : Demographic Background

**Table 3.1***Questionnaire Source*

<b>Item</b>	<b>Quantity</b>	<b>Source (Adapted From)</b>
PEU	6	Maslin (2007), Malhotra and Galletta (1999), Davis (1989)
PU	6	Maslin (2007), Malhotra and Galletta (1999), Davis (1989)
BI	6	Davis (1989)
AC	6	Maslin (2007)

The research instrument was written in English and consisted of a set of questionnaire which was divided in to four sections. The Likert scale was used for sections A, B, C and D in the questionnaire. The first section was intended to measure the PEU or how effortless the public servant perceived using the technology would be, in O-AGR. The second part aims to identify the PU or the extent to which public servants believe that using technology that will improve their work performance. The third section was intended to measure the BI that refers to the public servant intention towards using technology on O-AGR. The forth section was intended to measure the AC that refers to the public servant acceptance towards using technology on O-AGR. The last section was meant to identify the respondents' demographic variables. This section contains demographic information such as gender, grade, working experience, highest academic qualification and ministry/department. There were certain demographic variables expected to have a significant impact on the public servant attitude towards acceptance of the O-AGR. All scores were on a five-point scale of 1 to 5. Table 3.2 below shows that the Likert scale measurement of the questionnaire.



**Table 3.2**

*Likert Scale and Notation*

Scale	Notation
1	Strongly Disagree
2	Disagree
3	Not Sure
4	Agree
5	Strongly Agree

Section A consisted of six questions of PEU. Section B consisted of six items representing PU. Section C consisted of six questions on BI. Section D consisted of six questions of AC. Section E consisted of five questions related to the demographic background of the respondents.

### **3.3. Population and Sampling**

Population refers to the entire group of people, events, or things that attracted the attention of researchers to carry out investigations (Sekaran, 2003). Sampling is the process of selecting a part of the population to make it can represent the total population (Sekaran, 2000). The sample is a subset of the population and consists of several members who elected it (Sekaran, 2003). By studying the sample, researchers will be able to conclude that the public will benefit the population. In this study, researchers will use a random sampling method. Accordingly to Public Service Department, population of the government officer is 1.15 million up to March 2014. From the figure, 1 million or 87% government officer is under Federal Government responsibility and the rest 0.15 million or 13% under State Government. There are four biggest ministries among 24 ministries that show the number of government

officer is 81.3% from the total population of Federal Government officer. The four ministries is Ministry of Education, Ministry of Health, Ministry of Internal Affairs and Prime Minister Department.

**Table 3.3**  
*Federal Government Officer Under Ministry*

Ministry	Number Of Officer	Total	%
Education	499,240		
Health	224,471	813,476	81.3
Internal Affairs	48,680		
Prime Minister Department	41,085		
Others	186,524	186,524	18.6

Source: Public Service Department, 2014

Due to constraints of time, cost, and distance of the total population and a large number of units of analysis, it is not practical to collect data from the entire population of every government official. Because this study is consistent with random sampling, the sample of the population is sufficient to study the population because it can be concluded that the public interest to residents (Sekaran, 2003). Based on a study by Chua (2008a), Sekaran (2003) and Krejcie and Morgan (1970), a larger population of 1,000,000 required 384 samples and the sample size is greater than 30 and less than 500 is suitable for most research. To facilitate the distribution of the questionnaire to four ministries, each ministry distributed by 100 questionnaire that is more than 16 samples of 386 proposed.

**Table 3.4**

**List of Selected Ministry in Putrajaya and Numbers of Questionnaires**

<b>Ministry</b>	<b>Number Of Questionnaire Distributed</b>
Education	100
Health	100
Internal Affairs	100
Prime Minister Department	100

### **3.4. Data Collection**

Data were collected using a questionnaire. Respondent voluntarily and there is no incentive for completion rewards. A total of 400 sets of questionnaires will be distributed personally by hand by the researcher. Respondents were advised to give their response reflected their agreement to the statements in the questionnaire. They are given a maximum of one week to complete the questionnaire at their convenience. Primary data was collected through surveys and questionnaires have been developed for the purpose. With this method, the data can be collected in a short time, simpler and less bureaucratic, and respondents were more motivated and easy to take part in this study. Questionnaire covering letter also stated purpose of the study. This was done to make let respondents know that their cooperation is needed and were assured that their responses would be confidential. Books, journals and theses have been studied by researchers for secondary data to defend the theory made by researchers.

### **3.5. Techniques of Data Analysis**

All data collected were analysed by using the SPSS version 17.0 to measure both the descriptive and inferential data.

### **3.5.1 Testing the Research Instrument**

#### **i. Validity**

According to Neuman (2003), reliability and validity issues centralization in various sizes. In confirming the validity of the answer, as far as social reliability can be measured as used by the original researchers. The better the match / adjustment, the better efficacy of the current measurements it can. The validity of the instrument examined by the three test content, construct and predictive validity (Nunnally & Bernstein, 1994). Content validity is to ensure a standard of measurement used to represent the content of the instrument as valid and reliable. Predictive validity is often measured by the coefficient of correlation between the two sets of measurements obtained for the same target population. Construct validity was assessed by analysing factors.

#### **ii. Reliability**

Reliability is the probability that it will carry out its purpose adequately specified for a particular period of time under certain environmental conditions. Cronbach's alpha was used to measure the internal consistency of the instrument or to assess the reliability of the constructs formed from matter. According to Sekaran (2010), Cronbach alpha reliability coefficient that indicates the extent to

which items in a set positively to one another, or Cronbach's alpha was calculated to ensure the reliability of the measurement scale. The closer the alpha to 1, the higher the reliability is. Reliability data that occurs when a test to measure the same thing repeated and similar results (Salkind, 2006). If the measurements for the second and subsequent measurements obtained values are the same, the study said to have a high reliability (Chua, 2008b). Therefore, the reliability test was conducted to test the consistency and stability of measurement used.

For this study, Cronbach's alpha was used to test the reliability. Cronbach alpha shows how the item has been used as a set of positive measure and related to one another. The closer the alpha to 1, the higher the reliability is. Cronbach Alpha Hair et al. (2007) was used as a guide to show strength measurements. If the value is greater than 0.95 Cronbach Alpha, certain items need to be reviewed to ensure that they measure different aspects of the concept. According to Nunnally (1978), Cronbach Alpha values that need to be in the range of 0.7-0.9 to make items that can be accepted and the correlation between the item is good. However, if the medium is in the range of 0.5 to 0.6, this value is still acceptable. Alpha value is calculated using Statistical Package for Social Sciences (SPSS) version 17. Table 3.4 below shows the Cronbach's Alpha value interpretation.

**Table 3.5**

*Interpretation of Cronbach's Alpha Value*

<b>Cronbach's Alpha Value</b>	<b>Interpretation</b>
< 0.6	Weak
0.6 to < 0.7	Moderate
0.7 to < 0.8	Good
0.8 to < 0.9	Very Good
> 0.9	Excellent

Source: Hair et. Al., 2003

### **3.5.2 Data Analysis**

#### **i. Descriptive Analysis**

Data obtained were used in this study in which variables were measured by frequency and percentage of them. It has been used to describe the sample used in the analysis based on demographic information such as gender, race, school category, spoken language at home and our ICT component life at home.

#### **ii. Pearson Correlation**

In the study, four hypotheses were analyzed using Pearson correlation techniques. To determine the relationship between variables, correlation of determination,  $r$  analyzed to show the strength of relationships between variables are either negative or positive. In the perspective of determining the strength of the relationship between the dependent and independent variables, the criteria set by Davis (1971) has been used as a reference. Table 3.5 below shows the relationship between the variable and the value of  $r$ .

**Table 3.6**

***Strength of Correlation Value***

Correlation Value, r	Strength of Relationship
± 0.70 or higher	Very High
± 0.50 to ± 0.69	High
± 0.30 to ± 0.49	Moderate
± 0.10 to ± 0.29	Low
± 0.01 to ± 0.09	Very Low

Source: Davis, 1971

**iii. Multiple Regressions**

This analysis is used when there is more than one independent variable to estimate the dependent variable. It aims to predict a dependent variable of two or more independent variables. In this study, the dependent variable is Online acceptance amongst Report of the Auditor General of Civil Servants in Malaysia (AC). The independent variables seen ease of use (PEU) and perceived usefulness (PU). Mediation is to use behavioural intention (BI). Regression analysis allows the understanding of the relationship between independent variables and the dependent variable linear single. Regression coefficient ( $\beta$ ) for each variable can be determined and described as the amount of change in Y (dependent variable) was given a unit change in the independent variable (X). A regression coefficient also allowed clarification relationship between each independent variable with the dependent variable.

## **CHAPTER 4**

### **RESULTS AND DISCUSSION**

#### **4.1. Introduction**

This chapter describes the analysis of the feedback obtained from the questionnaires, which were distributed to the respondents. The analysis results will also be discussed based on the research objectives in Chapter 1. Descriptive and inferential analyzes were performed using Statistical Package for Social Sciences (SPSS) version 19 for Windows.

#### **4.2. Participation and Response Rate**

A total of 400 questionnaire have been distributed to four ministries. Only 186 units were completed. Therefore, only 46.5% of respondent rate was obtained. Most of the questionnaires obtained were answered completely. This means that there is no questionnaire that has been dropped off. Based on Sekaran (2010), if more than 25% of items are not fully answered, and then the questionnaire is subject to be dropped off for analysis.

#### **4.3. Factor Analysis**

Factor analysis is a multivariate method used for data reduction. It represents a set of variables with a smaller number of variables, called factors. These factors are as constructs that can not be measured by a single variable. Factor analysis was used to



examine the pattern of correlations (or covariances) between the observed measure. Measures that are closely related (either positive or negative) may be influenced by the same factors, while they are relatively correlation may be influenced by different factors. From this study, factor analysis with varimax rotation was conducted to confirm whether respondents thought into four different constructs. The results showed that the four-factor solution with eigenvalues greater than 1.0 and the amount of variance explained is 65.12% to 84.54% of total variance.

The anti-image correlation table shows that all variables were appropriate and analysis can be done since all items are above 0.5 and definitely in the range of 0.50 to 1. The factor analysis run separated by independent variable which is PEU and PU, mediation (BI) and dependent variable (AC). In rotated component matrix for independent variable, there were two components which Component 1 consists of variables B1, B2, B3, B4, B5 and B6. Component 2 consists of A1, A2, A3, A4 and A5. In rotated component matrix for dependent variable, there is only one component consists of D1, D2, D3, D4, D5 and D6 while in rotated component matrix for mediation, there is also one component consists of C3 and C4. Variables A6 and C2 were eliminated. There were 24 items in the questionnaire. 5 items were eliminated during Factor Analysis. The communalities for all of the variables included on the components were greater than 0.50 except variable C1, C5 and C6 and all variables had simple structure. Therefore, the principal component analysis has been completed.

**Table 4.1**  
**Results of the Factor Analysis for Independent Variable**

	Component	
	1	2
I found the on line Auditor General's Report easily accessible.		<b>0.828</b>
I found the online Auditor General's Report easy to use.		<b>0.881</b>
Easy for me to find information in the online Auditor General's Report.		<b>0.727</b>
I find it more flexible to read the online Auditor General's Report.		<b>0.777</b>
Easy for me to keep a copy of the online Auditor General's Report.		<b>0.786</b>
Using the online Auditor General's Report can improve my work performance.	<b>0.767</b>	
Using the online Auditor General's Report can increase productivity and creativity of my work.	<b>0.818</b>	
The online Auditor General's report is very useful for me.	<b>0.849</b>	
Using the online Auditor General's Report will enable me to perform the task more carefully.	<b>0.848</b>	
Using the online Auditor General's Report will enable me to carry out their duties effectively.	<b>0.812</b>	
I have a positive attitude towards using the online Auditor General's Report	<b>0.782</b>	
Eigenvalue	5.729	1.985
Percentage Variance (70.13)	52.08	18.05

**Table 4.2**  
**Results of the Factor Analysis for Mediation and Dependent Variable**

	Component	
	1	1
I intend to use the online Auditor General's Report because it easy to used.	<b>0.919</b>	
I am proud about using online Auditor General's Report.	<b>0.919</b>	
I like the idea of using the online Auditor General's Report.		<b>0.776</b>
I have a good attitude towards using the online Auditor General's Report.		<b>0.819</b>
I believe using the online Auditor General's Report in the course of work is a good idea.		<b>0.785</b>
Using the online Auditor General's Report is much more user friendly.		<b>0.741</b>
I get comfortable using the online Auditor General's Report.		<b>0.880</b>
Using online Auditor General's Report make the report's so interesting.		<b>0.834</b>
Eigenvalue	1.691	3.907
Percentage Variance	84.54	65.12

#### 4.4. Reliability Analysis

For the study, Cronbach's Alpha was used to test the reliability. Cronbach's Alpha shows how the items were used as a set of measurements and positively related to each other. Cronbach's Alpha is run after Factor Analysis. The closer the alpha value to 1, the higher the reliability is. The basic rule for Cronbach's Alpha by Hair et al. (2001) was used as a guide to show the strength of the measurements. If the value of the Cronbach's Alpha exceeds 0.95, the particular item has to be reviewed.

**Table 4.3**  
**Reliability Coefficient for the Major Variables**

Variable	Number of Items	Items Dropped	Cronbach's Alpha
Perceived ease of use (PEU)	5	-	0.886
Perceived usefulness (PU)	6	-	0.915
Behaviour Intention to Use (BI)	2	-	0.817
Actual System Use (AC)	6	-	0.892

Cronbach's Alpha for the variable of perceived ease of use is 0.886. Cronbach's alpha for the variable of perceived usefulness is 0.915. Cronbach's Alpha for the variable of behavioural intention is 0.817. The Cronbach's Alpha for the dependent variable of actual system use toward the acceptance of Online Auditor General's Report is 0.892. This shows that all the four variables can be analyzed for descriptive and inferential analysis.

#### 4.5. Descriptive Analysis

The data for respondents' backgrounds were analyzed by using the descriptive analysis. The means for all items were identified in order to find the result for this study. The data is presented in the form of frequency.

#### 4.5.1 Descriptive Statistics on Demographical Factors of the Respondent

**Table 4.4**  
**Profile of Respondents**

Variable	Frequency	%
<b>Gender</b>		
Male	57	30.6
Female	129	69.4
<b>Grade</b>		
JUSA	1	0.5
54	11	5.9
45 - 52	17	9.1
41 - 44	33	17.7
27 - 40	124	66.7
<b>Working Experience (Years)</b>		
> 25	17	9.1
21 - 25	19	10.2
16 - 20	23	12.4
11 - 15	35	18.8
6 - 10	45	24.2
1 - 5	47	25.3
<b>Highest Academic Qualification</b>		
Master	12	6.5
Bachelor	74	39.8
Diploma	90	48.4
Certificate	9	4.8
SPM	1	0.5
<b>Ministry</b>		
Health	64	34.4
Prime Minister Department	50	26.9
Education	46	24.7
Internal Affairs	26	14.0

Table 4.4 shows the demographic background of the respondents by frequency. 57 respondents (30.6%) were male and 129 respondents (69.4%) were female. For grade ranking of officer, grade 27-40 contributed the highest with 124 respondents and 66.7%. For highest academic qualification, officer with diploma holder contributed the highest with 90 and frequency percentage of 48.4% and follow by bachelor holder with 74 respondents and frequency percentage of 39.8% whereas Sijil Pelajaran Malaysia (SPM)

holder contributed the lowest with 1 and percentage of 0.5%. Out of four ministry, 64 respondents or 34.4% were obtained from Ministry of Health contributed the highest, 50 respondents (26.9%) were obtained from Prime Minister Department, 46 respondents (24.7%) from Ministry of Education and 26 respondents (14%) from Ministry of Internal Affairs.

#### 4.5.2 Descriptive Statistics for the Major Variables

**Table 4.5**  
*Descriptive Statistics for the Major Variables*

<b>Variable</b>	<b>Mean</b>	<b>Std. Deviation</b>
Perceived ease of use (PEU)	3.949	0.608
Perceived usefulness (PU)	4.063	0.552
Behaviour Intention to Use (BI)	3.805	0.493
Actual System Use (AC)	4.031	0.566

Note: All items used a 5-point Likert scale with (1=Strongly disagree and 5=Strongly agree)

Table 4.5 presents the summary of means of the independent variables, mediating variable and dependent variables. The mean for all variables was between 3.805 and 4.063. The mean of the independent variable of PU is 4.063 which contributed the highest among the four variables then follow by mean of the dependent variable of Actual System Use toward the acceptance of Online Auditor General's Report wich is 4.031. The mean for the independent variable of PEU is 3.949. The mean for the independent variable of BI is 3.805 which contributed the lowest among the four variables. Therefore, the study shows that all the means are more than 3. This shows

that the respondents agreed that PEU, PU and BI contributed to the acceptance of Online Auditor General's Report.

The standard deviation reflects the diversity of the transmission or distribution of the sample mean, and probably the most valuable index of dispersion (Hair et al, 2010;. Zikmund et al, 2010). If the estimated standard deviation is large, the answer in the distribution of sample numbers do not fall very close to the mean of the distribution. If the estimated standard deviation is small, the distribution is close to the mean (Hair et al., 2010). In other words, if the estimated standard deviation is less than 1, it means that respondents are very consistent in their opinions, while if the estimated standard deviation is greater than 3, it means that the respondent has a lot of diversity in their opinion (Hair et al., 2010 ). The standard deviation for all variables is less than 1.00, indicating that variations in the opinion of the participants was small.

#### **4.6. Inferential Analysis**

All the hypotheses were analyzed based on the inferential statistic analysis. Factor analysis was used for data reduction and summarization purposes. Multiple regression was used to investigate the relationship between variables and to check the mediation effect.

#### 4.6.1 Correlation Analysis

**Table 4.6**  
**Intercorrelation of the Major Variables**

	<i>PEU</i>	<i>PU</i>	<i>BI</i>	<i>AC</i>
<i>PEU</i>	1.00			
<i>PU</i>	0.525**	1.00		
<i>BI</i>	0.586**	0.593**	1.00	
<i>AC</i>	0.652**	0.663**	0.742**	1.00

\*P<0.05,\*\*P<0.01

Table 4.6 above shows the Pearson correlation result of the study for the total of 186 respondents. The correlation between the variable itself is 1. The correlation between independent variable PEU and BI is 0.586 or 58.6% correlated and the significant value is  $p < 0.01$ . They are highly correlated. The correlation between independent variable PU and BI is 0.593 or 59.3% correlated and the significant value is  $p < 0.01$ . They are correlated. The correlation between PEU and PU is 0.525 or 52.5% is high. The correlation between BI and dependent variable PEU is 0.742 or 74.2% correlated and the significant value is  $p < 0.01$ . They are very highly correlated. The correlation test of the variables did not test the strength of the correlation of the variables. The auto-correlation and multicollinearity effect of the variables must also be analyzed so that the final result would be valid. Therefore, multiple regression analysis was used to analyze further the data.

## 4.6.2 Multiple Regression Analysis

**Table 4.7**  
**Results of Regression Analysis**

Step	Step 1	Step 2	Step 3
	Beta	Beta	Beta
<i>IV to DV</i>	0.586**	0.720**	0.761**
<i>IV to M</i>	0.617**	0.627**	-
<i>IV.M to DV</i>	0.374**	0.441**	-
<i>F Value</i>	96.720	157.918	237.605
<i>R<sup>2</sup></i>	0.518	0.638	0.579
<i>Adjusted R<sup>2</sup></i>	0.513	0.634	0.576
<i>Tolerance</i>	0.711	0.607	1.0
<i>VIF</i>	1.407	1.649	1.0
<i>Durbin Watson</i>	1.884	1.810	2.022
.05, **p<0.01			
<b>Note : Interaction Terms</b>			
<i>IV to DV</i>	PEU to BI	PU to AC	PEU to PU
<i>IV to M</i>	PU to BI	PU to BI	-
<i>IV.M to DV</i>	PEU.PU to BI	PU.BI to AC	-

Tables 4.7 show the resulting multiple regression analysis and regression analysis with the mediation effect. The results show that PEU is significantly relationship to BI ( $\beta$  value = 0.586,  $p = 0.01$ ) and resulting in an  $R^2$  of 0.344. This means that BI explained 34.4% percent of the variance in PEU supporting hypothesis H1. PU is significantly relationship to BI ( $\beta$  value = 0.617,  $p = 0.01$  and  $R^2 = 0.381$ ), supporting hypothesis H2. PEU and PU was found to be significantly relationship ( $\beta$  value = 0.761,  $p = 0.01$  and  $R^2 = 0.579$ ), thus supporting hypothesis H3. BI was found to be significantly



relationship to AC ( $\beta$  value = 0.441,  $p = 0.01$  and  $R^2 = 0.638$  ), thus supporting hypothesis H4.

For the mediation effect in H5, PU mediated the relationship between PEU and BI. With the mediation effect, the PU.PEU to BI,  $\beta$  value = 0.374,  $p = 0.01$ . This shows that  $\beta$  value reduced from 0.586 to 0.374. Therefore, PU is the mediator. Furthermore, the Durbin-Watson analysis shows a value of 1.884. There is no auto-correlation between the variables changes since in order for the variables not to have auto-correlation effect: the value of Durbin-Watson must be in the range of 1.5 to 2.5. The collinearity statistics show that there is no multicollinearity since the tolerance is 0.711 and the VIF is 1.407. In order for multicollinearity not to occur, tolerance must be more than 0.1 and the VIF must be less than 10. Therefore, it answers hypothesis H5. H5 is supported.

For the mediation effect in H6, BI mediated the relationship between PU and AC. With the mediation effect, the PU.BI to AC,  $\beta$  value = 0.441,  $p = 0.01$ . This shows that  $\beta$  value reduced from 0.720 to 0.441. Therefore, BI is the mediator. Furthermore, the Durbin-Watson analysis shows a value of 1.810. There is no auto-correlation between the variables changes since in order for the variables not to have auto-correlation effect: the value of Durbin-Watson must be in the range of 1.5 to 2.5. The collinearity statistics show that there is no multicollinearity since the tolerance is 0.607 and the VIF is 1.649. In order for multicollinearity not to occur, tolerance must be more than 0.1 and the

VIF must be less than 10. Therefore, it answers hypothesis H6. H6 is supported.

#### 4.7. Summary of the Results

**Table 4.8**  
*Summary of the Results*

Hypotheses	Result
There is significant relationship between PEU and BI on the acceptance of OAGR among Public Servants in Malaysia	H1 is supported
There is significant relationship between PU and BI on the acceptance of O-AGR among Public Servants in Malaysia	H2 is supported
There is significant relationship between PEU and PU on the acceptance of O-AGR among Public Servants in Malaysia	H3 is supported
There is significant relationship between BI and Actual use of O-AGR among Public Servants in Malaysia	H4 is supported
There is significant mediating effect of PU on the relationship between PEU and BI on acceptance of O-AGR among Public Servants in Malaysia	H5 is supported
There is significant mediating effect of BI on the relationship between PU and Actual use of O-AGR among Public Servants in Malaysia	H6 is supported

#### 4.8. Summary of the Chapter

This study investigates TAM and uses it as a basis for hypothesizing the effects of such variables on the acceptance of online Auditor General's Report usage (dependent variable) by the Public Servants in Malaysia. The research question for this study were answered as all the hypotheses were supported accordingly.

## CHAPTER 5

### DISCUSSION AND CONCLUSION

#### 5.1. Introduction

This chapter will discuss the findings and highlight the implications. Discussion will also focus on whether the objectives have been achieved based on a quantitative approach. Suggestions for future research are also discussed.

#### 5.2. Recapitulation of The Study Findings

One purpose of this study was to review the relationship between TAM and acceptance of the use of O-AGR-between Public Servants in Malaysia based on seven key research questions that guided the study, these questions are:

- i. What is the extent use of O-AGR among Public Servants in Malaysia?
- ii. What is the relationship between perceived ease of use and behavioural intention to use on acceptance of O-AGR among Public Servants in Malaysia?
- iii. What is the relationship between perceived usefulness and behavioural intention to use on acceptance of O-AGR among Public Servants in Malaysia?
- iv. What is the relationship between perceived ease of use and perceived usefulness on acceptance of O-AGR among Public Servants in Malaysia?

- v. What is the relationship between behavioural intention to use and Actual on acceptance of O-AGR among Public Servants in Malaysia?
- vi. What is the mediating effect of perceived usefulness on the relationship between perceived ease of use and behavioural intention to use on acceptance of O-AGR among Public Servants in Malaysia?
- vii. What is the mediating effect of behavioural intention to use on the relationship between perceived usefulness and Actual on acceptance of O-AGR among Public Servants in Malaysia?

The independent variable for this study is perceived ease of use (PEU) and perceived usefulness (PU) confirmed this. A mediation variable, behavioural intention to use (BI) and actual system use (AC) is the dependent variable. This study was conducted and reviewed by simple random sampling. Of the 400 questionnaires, only 186 questionnaires were returned by 186 respondents and all questionnaires were used. Principal component analysis was used to test the factorial validity of the measures used in this study. Internal consistency measures have been tested by the reliability coefficient is calculated. Multiple regression analysis was used to test the hypothesis of the study to determine whether the hypothesis was supported or rejected. The results show that there is a relationship between perceived ease of use, perceived usefulness and behavioural intention to use on acceptance of Online Auditor General's Report among Public Servants in Malaysia. Therefore, hypotheses 1 to 6 were supported.

### **5.3. Implication of Study**

The findings of the current study have several implications for management. The research results demonstrate that the public servants are accepted to use Online Auditor General's Report. From the study National Audit Department should provide for further promotion on use of O-AGR. Ongoing promotion is essential to ensure government officials know that AGR can be found online easier same as the booklet report. In order to ensure the best practice of financial management in the public sector, the use of AGR can be used as the reference point for the weaknesses in the financial management of the government. AGR also be used as a guide for all public officials in the execution of financial tasks better and more effective.

### **5.4. Limitation of Study and Direction for Future Research**

There are limitations in the design of this study that may affect the interpretation and generalizability of these findings. First, this study was conducted on only for four ministries in Putrajaya. Thus, the findings only captured perception of federal government officer in Putrajaya regarding the acceptance of Online Auditor General's Report based on Technology Acceptance Model. Therefore, there is a need for future research to extend the on other public servants such as state government, statutory body and government links company.

### **5.5. Conclusion**

This study investigate the significant relationship of perceived ease of use , perceived usefulness and mediated by behavioural intention to use on actual system use on

## Acceptance of Online Auditor General's Report among Public Servants in Malaysia.

Based on the study, it is proven that:

- i. There is significant relationship between perceived ease of use and behavioural intention to use on the acceptance of O-AGR among Public Servants in Malaysia
- ii. There is significant relationship between perceived usefulness and behavioural intention to use on the acceptance of O-AGR among Public Servants in Malaysia
- iii. There is significant relationship between perceived ease of use and perceived usefulness on the acceptance of O-AGR among Public Servants in Malaysia
- iv. There is significant relationship between behavioural intention to use and Actual use of O-AGR among Public Servants in Malaysia
- v. There is significant mediating effect of perceived usefulness on the relationship between perceived ease of use and behavioural intention to use on acceptance of O-AGR among Public Servants in Malaysia
- vi. There is significant mediating effect of behavioural intention to use on the relationship between perceived usefulness and Actual use of O-AGR among Public Servants in Malaysia

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