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**FACTORS INFLUENCING BEHAVIOURAL
INTENTION TO USE MALAYSIAN
BUSINESS REPORTING SYSTEM (MBRS).**

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BIN
UYOB**

**FACTORS INFLUENCING BEHAVIOURAL INTENTION TO USE
MALAYSIAN BUSINESS REPORTING SYSTEM (MBRS).**

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**M.SCIENCE (INTERNATIONAL
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**Thesis Submitted to
Tunku Puteri Intan Safinaz School of Accountancy,
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in Partial Fulfillment of the Requirement for the Master of Sciences
(International Accounting)**



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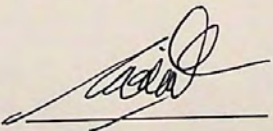
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ABSTRAK

Sistem Pelaporan Perniagaan Malaysia (MBRS) adalah sistem baru yang membolehkan syarikat di Malaysia mengemukakan pemfailan pengemukaan tahunan yang berkaitan dengan penyata kewangan syarikat termasuk laporan penyata kewangan (FS), pulangan tahunan (AR) dan permohonan pengecualian (EA) kepada Suruhanjaya Syarikat Malaysia (SSM) dalam format XBRL. Pada masa ini, penyerahan menggunakan platform MBRS hanya wajib bagi penyata kewangan yang tidak diaudit dan untuk Sijil Syarikat Swasta yang Dikecualikan (EPC). Walaupun bagi jenis syarikat lain masih secara sukarela dan Suruhanjaya Syarikat Malaysia (SSM) menjangkakan akan mengubahnya menjadi penyerahan mandatori tidak lama lagi. Oleh itu, kajian ini dijalankan untuk mengkaji faktor-faktor yang mempengaruhi niat tingkah laku pengamal perakaunan di Malaysia untuk menggunakan MBRS. Kajian ini menggunakan teori “*Technology Acceptance Model*” (TAM) dengan menambahkan pemboleh ubah baru tanggapan mempunyai kredibiliti di dalam percubaan untuk meramal tingkah laku niat pengamal perakaunan di Malaysia untuk menggunakan MBRS. Dengan menggunakan pendekatan kuantitatif dan kaedah tinjauan, data dihasilkan daripada 158 responden dari beberapa pengamal perakaunan di seluruh Malaysia. Keputusan menunjukkan bahawa tanggapan dirasakan berguna tidak mempengaruhi niat tingkah laku pengamal perakaunan di Malaysia untuk menggunakan MBRS, manakala tanggapan mempunyai kredibiliti dan sikap seseorang akan mempengaruhi niat tingkah laku pengamal perakaunan di Malaysia untuk menggunakan MBRS. Di samping itu, secara empirikal juga membuktikan bahawa tanggapan dirasakan berguna dan tanggapan mudah digunakan akan mempengaruhi sikap seseorang pengamal perakaunan di Malaysia untuk menggunakan MBRS. Oleh itu, pihak-pihak yang bertanggungjawab yang terdiri daripada kerajaan dan pihak berkuasa adalah dinasihatkan untuk memberi tumpuan lebih kepada faktor-faktor ini untuk memastikan bahawa penggunaan sistem MBRS oleh pengamal perakaunan pada masa akan datang adalah baik bagi melangkah ke satu lagi era pelaporan digital yang baru .

Kata kunci: *mbrs, sistem pelaporan perniagaan malaysia, xbrl, tam, technology acceptance model, tanggapan mudah digunakan, tanggapan dirasakan berguna, tanggapan mempunyai kredibiliti, sikap, pengamal perakaunan.*

ABSTRACT

Malaysian Business Reporting System (MBRS) is the new system that allow company in Malaysia to submit annual submission filing which related to the financial statement of the company including financial statement reports (FS), annual return (AR) and exemption application (EA) to the Companies Commission of Malaysia (SSM) in XBRL format. At this time, the submission using MBRS platform is only mandatory for unaudited financial statements and Certificate for Exempt Private Company (EPC). Even though for other type of company are still on voluntary basis Companies Commission of Malaysia (SSM) are expecting to change it to mandatory submission soon. Therefore, this study was conducted to examine the factors influencing the behavioural intention of the accounting practitioners in Malaysia to use MBRS. This study applied the Technology Acceptance Model (TAM) theory by adding new variable perceived credibility in an attempt to predict an intention behaviour of accounting practitioners in Malaysia to use MBRS. By using quantitative approach and survey method, data were generated from 158 respondents from several accounting practitioners across Malaysia. This study found that perceived usefulness are not influencing behaviour intention of accounting practitioners in Malaysia to use MBRS, meanwhile perceived credibility and attitude will influence behaviour intention of accounting practitioners in Malaysia to use MBRS. Besides that, it is empirically proved that perceived ease of use and perceived usefulness will influence the attitude of accounting practitioners in Malaysia to use MBRS. Therefore, the responsible parties comprising the government and authorities are advisable to focus more on this factors in order to make sure that the adoption of the MBRS system by accounting practitioners in the future are good in order to go one step further in new digitalized reporting era.

Keywords: *mbrs, malaysian business reporting system, xbrl, tam, technology acceptance model, perceived ease of use, perceived usefulness, perceived credibility, attitude, accounting practitioners.*

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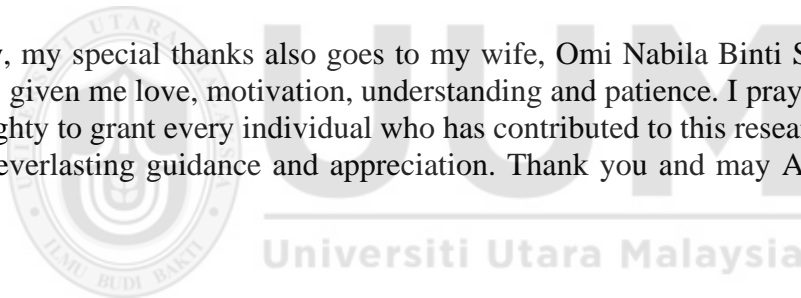


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LIST OF ABBREVIATIONS

The following abbreviations are used in this thesis:

MBRS	Malaysian Business Reporting System
XBRL	Extensible Business Reporting Language
SSM	The Companies Commission Of Malaysia
FS	Financial Statement Report
AR	Annual Return
EA	Exemption Application
SSMxT	SSM Taxonomy
PEOU	Perceived Ease Of Use
PU	Perceived Usefulness
TAM	Technology Acceptance Model
EPC	Exempt Private Company
MTool	MBRS Preparation Tool
MPortal	MBRS Portal
CPA	Certified Public Accountant
MIA	Malaysian Institute Of Accountant Malaysia
C.A. (M)	Chartered Accountant Malaysia
TRA	Theory Of Reasoned Action
TPB	Theory Of Planned Behaviour
TAM2	Technology Acceptance Model 2
UTAUT	Unified Theory Of Acceptance And Use Of Technology
PC	Perceived Credibility
AT	Attitude
BI	Behaviour Intention
SPSS	The Statistical Package For Social Science
IT	Information Technology
GLC	Government Link Companies
PLC	Public Listed Company
KL	Kuala Lumpur

CHAPTER 1

INTRODUCTION

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.

1.0 Background of the study.

Since 1999, the use of Extensible Business Reporting Language (XBRL) has been promoted and support accounting and financial reporting firms as an open standard language for the electronic communications. Globally, XBRL is now use in more than 30 countries around the world and approximately 18 countries in Europe practice of mandatory basis and voluntary basis and the number continues to grow from year to year (Avallone, Ramassa, & Roncagliolo, 2016). In addition, XBRL international consortium has reported that more than 600 companies and government agencies comprised of 27 local jurisdictions were involve with the progress of XBRL standard (Avallone et al., 2016). The consortium also reported that in 2018, eight million companies in 20 countries have submitted their files in XBRL format that shows the increasing use of XBRL among businesses. This demonstrates the importance of XBRL in the financial reporting paradigm is inevitable.

XBRL is a meta-language based on Extensible Markup Language (XML), which designed to stored and transport data to enable communication of the business information in different electronic communication (Bonsón, Cortijo & Escobar, 2009). Its tagging unique structure in XBRL has a capability to allow system-independent

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APPENDIX A

Factors influencing behavioural intention to use Malaysian Business Reporting System (MBRS).

Malaysian Business Reporting System (MBRS) is the new system that allow company in Malaysia to submit annual submission filing which related to the financial statement of the company including financial statement reports (FS), annual return (AR) and exemption application (EA) to the Companies Commission of Malaysia (CCM) in XBRL format.

At this time, the submission using MBRS platform is only mandatory for unaudited financial statements and Certificate for Exempt Private Company (EPC). Even though for other type of company are still on voluntary basis, Companies Commission of Malaysia (SSM) are expecting to change it to mandatory submission soon. Therefore, the purpose of this study is to examine the factors influencing the behavioural intention of the companies to use MBRS submission platform.

For each of the following statement, please select the appropriate answer according to your personal point of view. Please answer all questions to the best of your ability. All information will be keep confidential. Thank you for your cooperation's.

Section A: Profile Respondent

The following section lists some questions about respondent background. Please tick the appropriate answers or fill-in the blank where required.

1. Gender?

	Please tick (/)
Male	
Female	

2. Age?

	Please tick (/)
20 - 30 years	
31 - 40 years	
41 - 50 years	
Above 50 years	

3. Education background? (Please tick your highest education)

	Please tick (/)
Professional certificate	
Diploma	
Degree	
Master	

4. Working experience?

	Please tick (/)
Less than 5 years	
5-10 years	
11-15 years	
16-20 years	
More than 20 years	

5. Job descriptions?

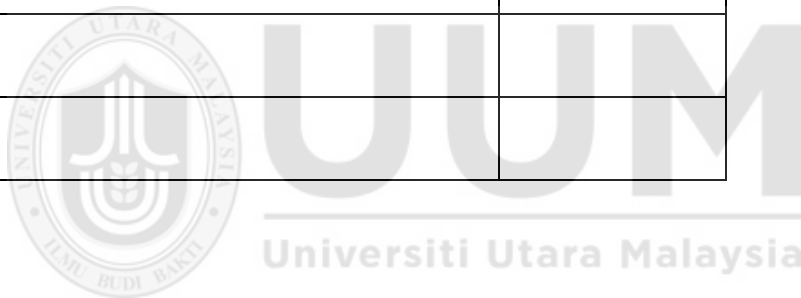
	Please tick (/)
Top management	
Accountant	
Auditors	
Tax practitioners	
Consultant	
Account / Finance manager	
IT/System manager	
Others	

6. Organizations?

	Please tick (/)
Public listed company (PLC)	
Non-public listed company	
Accounting services	
GLC	

7. Are you a member of MIA?

	Please tick (/)
No	
Yes	



Section B: Opinions about MBRS

The following section lists some questions about your opinion regarding the use MBRS. Please tick the appropriate answers. For each statement below, kindly circle the appropriate number that best describe your level of agreement using the following scale.

1= strongly disagree; 2= disagree; 3=neither disagree nor agree 4= agree; 5= strongly agree

Perceived usefulness

		1	2	3	4	5
1.	Using MBRS enables me to submit financial report on time.					
2.	Using MBRS can save my time in reporting process.					
3.	Using MBRS allow me to manage business report in an efficient way					
4.	Using MBRS improves the quality of financial business report.					
5.	Using MBRS enables me to enhance our report for decision making process.					
6.	Overall, I think MBRS is useful.					

Perceived ease of use

		1	2	3	4	5
7.	Learning to use MBRS does not require much mental effort.					

8.	I find it easy to access and use MBRS when and where I want.					
9.	My interaction with the MBRS is clear and understandable					
10.	Learning to use MBRS is so easy for me					
11.	I find MBRS are flexible to interact					
12.	I find the procedure of using MBRS is understandable.					
13.	I find the tools in MBRS is easy to use in general					
14.	Overall, I find MBRS easy to use.					

Perceived credibility

		1	2	3	4	5
15.	I believe the MBRS technology has credibility.					
16.	I believe that MBRS has the capability to protect company's privacy data.					
17.	I trust in MBRS as official Suruhanjaya Syarikat Malaysia (SSM) submission financial report department centre.					
18.	Using MBRS is financially secure.					
19.	I do not worry about the security features of MBRS.					
20.	Overall I think MBRS has a good credibility.					

Attitude towards using

		1	2	3	4	5
21.	Using MBRS is such a wonderful idea.					

22.	I would have positive feelings toward MBRS in general.					
23.	It is easier and better for me to use MBRS, as compared to a manual submission system.					
24.	Nowadays, online submission platform such as MBRS is a must.					
25.	Overall, I in favour to use MBRS.					

Behaviour intention

		1	2	3	4	5
26.	I intend to use MBRS as much as possible.					
27.	I intend to continue using MBRS in the future.					
28.	I recommend MBRS to other company.					
29.	I intend to use MBRS rather than manually system.					
30.	Overall I think that MBRS is advantageous.					

Company Stamp: