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Factor Affecting the Computerised Accounting System (CAS) Usage in Public Sector

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Abstract

The purpose is to examine the significant factors of Technology Acceptance Model (TAM) (perceived ease of use, perceived usefulness, behavioural intention, actual use, and attitude toward using) and Psychological Attachment (compliance, identification as well as internalization) towards Computerised Accounting System (CAS) in Malaysian

Accountant General Department (MAGD). This research is based on 99 valid respondents collected from a survey questionnaire and multiple regressions were employed in testing the model. The survey is adapted from Malhotra and Galleta, (1999). Researchers found Internalization and Identification (IDIN) and Compliance (COMP) contribute significantly on attitude in using CAS. Then, they found that Perceived Usefulness (PU) and Perceived Ease of Use (PEOU) considered being important factors in determining users' behaviour intention. Researchers have proved that there is significant effect between intention and actual use of CAS in this current study. This research is limited to employees from Malaysian Accountant General Department (MAGD) as Federal Government. In future, research need to be generalized to Local Government and State Government in order to represent Public Sector Accounting. Researchers suggest that in order to improve the attitude of users in using Computerised Accounting System (CAS) particularly in Malaysian Accountant General Department (MAGD), the emphasis need to give more attention toward social influences including compliance (subjective norm), internalization (group norm) and identification (social identity) in improving users' attitude, intention and continuing their usage behaviour in order due to prepare employees in moving from cash accounting to accrual accounting.

Keywords: Multiple Regression, Public Sector Accounting, Computerised Accounting System (CAS), Technology Acceptance Model (TAM) and Psychological Attachment

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INTRODUCTION

Public Sector

Malaysian government is distributed into three tiers of government namely Federal Government, State Government and Local Government. The Federal Government is the highest tier, which comprises of ministries, departments and public enterprises. Second tier is State Government, which comprises of ministries, departments and public enterprises. The last tier of the government is Local Government comprises of city council, municipal council and district council. In addition, there are Statutory Bodies which are incorporated under respective acts and Government Linked Companies which are incorporated under the Companies Act 1965. Malaysia does not prepare whole of government account as each level of government is an accounting entity by itself and is subjected to different laws and regulations that are being enforced (Fatimah et. al, 2009).

The public sector plays a role in several level of government such as federal, state as well as local or municipal to provide basic government services. None of individuals or private companies has the power to control the public sector because it is part of life in the aspect of economy and administration that deals with delivery of goods and services by and for the government.

Malaysian public sector have six related components namely are Federal Government, State Government, Federal Statutory Bodies, State Statutory Bodies, Local Government, Town, District Councils and City Halls, and lastly Islamic Council of Malaysia.

The Malaysian government's management comprises of three tiers of government for which the Federal Government at the highest tier consisting of ministries, departments and public enterprises. The second tier of the government is the State Government that also consists of ministries but only for Sabah and Sarawak, departments and public enterprises. The last and third tier of the government is the Local Government that is governed by the Local Government Act 1976 which consists of city council, municipal council as well as district council. Public enterprises can be classified either as statutory or non-statutory bodies. The different between these two bodies is that, the setting up of a statutory body is governed by law and also considered as part of the Public Service but non-statutory bodies are established in accordance to the Companies Act 1965 and not subjected to government control (Fatimah et. al, 2009)..

Public sector organisations vary in terms of social, economic, political and legal characteristics. The differences in powers and responsibilities to display different patterns of accountability involve different objectives and they are financed in different ways with different organisational structures. All these differences reflect how the public sector development has responded to changing pressures over time. One of the initiatives taken by the government of Malaysia was to launch the Electronic Government to lead the country into the Information Age. The aim is to provide seamless services and information. It seeks to enhance the interactions between the government, businesses and citizens in the context of convenience, accessibility and quality. Thus, it will improve the flows of information and processes within the government. At the same time, the policy development and coordination as well as enforcement quality and speed can be improved. The use of Information Communication Technology and Multimedia can be fully utilised in transforming the process and delivery of service administration seen as the vision for e-government.

Public Sector Accounting

Public sector accounting practices in Malaysia consists of three major components. Firstly, maintenance of books and records particularly vote book that must be kept by the government agencies for recording expenditures, liabilities, and changes in budget as a financial record. The second component is that all public sectors organisations' accounts are required to be prepared, in compliance with rules and regulations set by the Federal Constitutions, Treasury Instructions and Treasury Circulars, Audit Act 1957, as well as Financial Procedure Act 1957. Finally, seeking approval from parliament for which the preparation of reports and statements must be laid (Fatimah et. al, 2009).

Both users in the private sector and the public sector will be affected from the emergence of the computerised system. As there are claims for the advantage of Information and Communication Technology (ICT) usage and application, government has taken a step ahead by implementing Computerised Accounting System (CAS) in most of the government departments.

It is proven that ICT and CAS together have ease the government in managing the increasing volume of financial data transactions that seems impossible when using outdated system or to compile them manually.

By using CAS, it is believed that the performance and productivity can be enhanced hence, lead to better administration of financial and accounting management. Not only provides the accounting report, CAS also enables user to evaluate the output of the particular system as well as the system itself (Azleen, Mohd Rushdan, Mohd Zulkeflee and Rahida, 2007).

CAS used in the government organisation differs from the CAS implemented in the ordinary business and industry organisations due to the customisation and standardisation of the system's flows and processes. In the government context, the accounting information's flow will cover various levels of authority which include district level and state level, as well as the highest level of the hierarchy that is federal government level centralised in the headquarter of Accountant General Department. Malaysia is very different from those of developed economies, in particular the extent and type of government interventions on issue related to accounting and information system (Noor Azizi and Rosliza, 2009).

Traditionally cash basis of accounting has been used across the public sector organisations. The developments of governmental activities over the years in terms of size and complexity have raised concerns over whether the traditional use of cash basis accounting is sufficient for governmental accounting and reporting. Consequently, there have been discussions on recent years for adopting accrual accounting as an alternative to better financial management and reporting of governmental activities. Although there is a continuing debate over the use of cash versus accrual accounting (Tickell, 2010), accrual accounting has been adopted in the governments of several countries including Australia, New Zealand and the United Kingdom. Similarly, the Malaysian government has also taken various accounting initiatives including accrual accounting in an attempt to improve further its financial management procedures. A key difference between these two bases of accounting can be observed as related to the timing of the recording of the transactions.

Currently, different accounting basis is used by different components of the Malaysian government. Modified cash basis is used by both at Federal and State Government. Meanwhile, Local Government and Islamic Council of Malaysia are using Modified Accrual Accounting. Only statutory bodies are currently using accrual accounting method. All of these accounting systems are intended to provide more information to users while avoiding the complexities of accrual accounting system. The modified cash basis is a hybrid method that combines features of both the cash basis and the accrual basis.

Computerised Accounting System (CAS)

CAS also being referred as Computerised Accounting Information System (CAIS), in relation to business organisations, has become an important tool to improve the efficiency of the organisation and support its competitiveness through providing management with financial and accounting information.

Such information is used to make different decisions regarding planning, control, performance evaluation and other decisions (Mohammad Nayef, Jawabreh, Muneer and Sameer, 2011). In this emerging economy, the use of CAS is vital in completing task effectively and efficiently.

Hence, in order to ensure that CAS can be used with its upmost benefits, the acceptance towards the system is crucial not only from the user perspective, but also from the organisational context.

Being part of the information technology, CAS requires innovation and development that will contribute to its usefulness. Initially accepted system will not determine the actual usage by the users for which their behaviours and attitudes will influence their intentions to use the system. For instance, in the study done by Elbanna (2010), has investigated a case of an e-procurement system that was initially accepted for its usefulness and ease of use. The system was later rejected and not put in any significant use when it went live. Using workplace context, data analysis reveals the complex ramification of systems configuration and business process change that could affect system use and thus, reversing its initial acceptance and positive intention to use.

In other cases, in order to develop a new system that is more integrated, the analysis on the existing system must be evaluated properly. This is because, the purpose of developing new system is to improve and update the current system. Thus, according to Putra and Budiyanto (2009), implementation and maintenance phase in the development of a new system will include both testing user acceptance and evaluating application system performance based on its functionality to meet the needs of users. If there are fundamental changes in the system especially in terms of user needs, this will cause a total change in the application system, it will be recommended for application system development in the future.

In relation to the study done by Khalil Mesbah (2009), the acceptance from public accountant in Tripoli of Libya on the adoption of technology is important because CAS for government agencies is a system that has been designed based on standardisation. Most importantly, the two main constructs of Technology Acceptance Model (TAM) which are perceived ease of use and perceived usefulness were confirmed as variables that give the impact for which influenced the intention of public accountants to use CAS. At last, this determined the changes occurred in behavioural and performance which regards to the applications performed to business functions of public sector organisation.

According to Saleh (2011), CAS assists a company to conduct its operations and activities as well as provides information to the variety interest of users. It is seen as the combination of technology and human interaction that could be employed by small business companies to achieve an efficient and excellent operation. Accountants role are crucial in decision making process associated with CAS and it helps to ease the accountant's task of record keeping for which computerised accounting and accounts management were more customised. Thus, CAS contributed to accuracy of information and time efficiency which in turn, leads to cost efficiency. Revolution of information technology has increase the accounting efficiencies since CAS base software made things smarter and cost effective, aligned with the government's target to have better records and ultimately improving the business management.

Recent developments in the Malaysian governmental accounting in bringing about improvements in governmental budgeting and financial management reveal a clear willingness of the government to embrace on features of new public financial management.

Various re-engineering efforts have been taken by the government to develop its accounting system. For instance, Government Financial and Management Accounting System (GFMAS), has been developed to assist accrual accounting basis in capturing accounting transactions and financial preparation. This system is expected to be flexible and in compliance with accounting standards based on cash an accrual basis, or a hybrid of both. The accrual accounting system will be part of the support system for the GFMAS. This initiative is seen as an important stepping stone for migrating to accrual accounting.

Improving accounting practices and financial management of the government was seen as one of the agenda to strengthen accountability of the public sector, which can be achieved by focusing on enhancing the effectiveness in the management of the government's accounting system through the implementation of integrated financial management accounting system, improving the process of budget planning and control, strengthening the implementation of the micro accounting system and a standard computerised accounting system in statutory bodies.

There are several accounting information system that are currently being used by the Malaysian Accountant General Department (MAGD) which include Government Financial and Management Accounting System (GFMAS), Standard Accounting System for Government Agencies (SAGA), State Government's Standard Computerised Accounting System (SPEKS), Micro Accounting System (SPM), and Electronic Budget Planning and Control System (e-SPKB). In addition, Table 1 explained the types of CAS used by MAGD.

Table 1: Type of CAS used by MAGD

Department	CAS used
MAGD Wilayah Persekutuan Putrajaya	GFMAS
Centres Operation and Agencies Services Division (BPOPA)	GFMAS
Accounting and Management Development Division (BPPP)	e-SPKB
Accounting Office Operations Management Division (BPOPP)	e-SPKB
Information Technology Management Division (BPTM)	GFMAS
Trust and Securities Management Division (BPAS)	e-SPKB & GFMAS
Electronic Government Application Project Office (EGAG)	e-SPKB

GFMAS is the main CAS that is currently being used by MAGD and was developed in year 2005. This system will enhance operational efficiency and effectiveness to enable AG Department to deliver value-added service especially to Federal Government.

This system also will be able to capture accounting transactions and prepare financial statements based on accrual basis of accounting. In order to ensure effectiveness of the project, the GFMAS Project Management team is adopting the Accelerated System Application Program (ASAP) methodology to manage the implementation activities and deliverables of the project.

GFMAS has been developed with several objectives. Firstly, it is built to improve the quality of services provided by AG Department through the usage of the latest information technology application. Secondly, it acts as a standard mechanism to monitor all accounting transactions in government context. Thirdly, GFMAS emerges to overcome the problems and setbacks arose from the legacy or existing government accounting system. Finally, in regards to the accounting and financial matters, GFMAS definitely could assist AG Department in providing value added services to government and its agencies.

The development of SAGA has been done according to phases. Until now, there has been five phases being implemented under the SAGA Project which consists of 51 Federal Statutory Bodies. The aim of SAGA is to ensure the accounts of the statutory bodies are being updated daily and submitted in time for auditing purposes. SAGA is a web-based financial solution that will enable efficient processing of financial information at both the operational and management levels of an organisation in particular the local government agencies. It is easily accessible, flexible, efficient and reliable to meet today's demand for information.

In addition, SPEKS has been developed mainly for the State Governments in Malaysia with the purpose to ease and increase the productivity of financial management, to prepare a complete and accurate financial statement in time, to improve the State Financial Administration as well as to prepare the State Government towards the image of Electronic Government of Malaysia. Meanwhile, SPM is a process of collecting, calculating and analysing the total cost of output for each of government's programme and activity. Other than that, the system called e-SPKB has been designed and implemented to fulfil the necessity of financial control as well as to provide financial information needed for government's projects. It helps to control the budgetary planning and monitor the government spending as well as fasten the preparation of financial documents.

PROBLEM STATEMENT

When there is an existence of a system, it must be capable of fulfilling its potential benefits and usage. CAS in MAGD has gone through a successful development but the performance and effectiveness of the system will not determine the acceptance towards the usage of CAS by the users. Perceived ease of use and perceived usefulness are the two main factors that will impact the behaviour. Thus, the intention of using the system will also be affected. All of these will depend on the individual perceptions and varies among people that are using the system (Davis, Bagozzi and Warshaw, 1989).

Certain changes have been done in the MAGD regarding the CAS itself. As the employees will have no choice but to use the system implemented by the government

and follow the process flow of the accounting information, there are potential reluctant to change exists when new system is enforced. This is because; there are different level of hierarchy and positions held by the users. The pressure of completing task using the new system will be higher in the lower level employees as compared to the top management. In this situation, it is believed that management support and usage experience of prior system can help the users to accept the new system.

The behavioural intention and usage will complement the acceptance of the system during the actual usage in the workplace (Muhammad Sharif, Fida, Abdul Fatah and Farwa, 2011).

As TAM has been employed in many previous studies, it is proven that TAM for information technology is not enough from individual aspect but also need to take into account from the organisational aspect, for instance by looking from the actual work condition point of view. TAM has mainly focus on individual acceptance and being criticised for its treatment of individual acceptance as distinct at the organisational level in terms of implementation success (Venkatesh, Morris, Davis and Davis, 2003).

According to Lu, Yu, Liu and Yao (2003), many studies have modified TAM to fit their researches and in order to get accurate result; these studies also have implemented an extension to the TAM initially based on the purpose and samples of the studies. This is to ensure that the findings can be later use for further research and realistic to the field of study. For example, as outlined by Kelman (1958) and further investigated by Malhotra and Galletta (1999), the three processes in social influence have a big impact to TAM which is specifically related to individual behaviour that includes compliance, identification and internalisation. Firstly, compliance happens when an individual adopts the induced behaviour for which to expect gaining rewards or avoiding punishments but not because she believes in its content. Secondly, identification related to when an individual accepts influence because she wants to maintain or establish a satisfying self-defining relationship to another person or group. In addition, internalisation occurs when an individual accepts influence because it is in relation with her value system. These processes are believed leading to the commitment or in other words, psychological attachment to the continuous usage of the information system as whether the system is actually accepted or not.

RESEARCH OBJECTIVE

Previously, researchers have done on validating instruments of Technology Acceptance Model (TAM) and Psychological Attachment. Factors had shown valid and able to test for further objective. Thus, the objective for this study is to examine the significant factors of Technology Acceptance Model (TAM) and Psychological Attachment towards Computerised Accounting System (CAS) in Malaysian Accountant General Department (MAGD).

SIGNIFICANCE OF THE STUDY

There are prior researches related to TAM and CAS but particularly focusing in private sector as well as academic institutions and therefore, lack of studies being done in public sector or governmental context. Thus, this study aims to contribute to the existing body of knowledge in the area of accounting for public sector regarding the use of CAS and the intention to use it.

Within three years time, the government will fully implement the accrual accounting system, thus the accounting standards and processes will also experience changes. One of the reasons to make accrual accounting a success, all accounting systems need to be computerised. In order to improve the CAS in Malaysian Accountant General Department, this study is significant in assisting the government to further understand the behaviour towards the use of existing CAS. The call for this study to be done is that the existing CAS will be integrated with the accrual accounting system that will be further enforced in public sector specifically.

According to Tickell (2010), financial institutions around the world have realised how important the governments' financial reporting improvement. This includes the World Bank, the United Nations Development Program, the International Monetary Fund as well as the Asian Development Bank that strongly encouraged the migration to accrual accounting by developing countries and it is proven that financial aid coming from these institutions are mainly to improve the CAS and in purpose to adopt for accrual accounting. CAS requirements in relation to its role and function as well as training and communication strategies will be further determined by the accounting policies and standards mandated for accrual accounting purpose. Any incorrect software purchased will burden the implementation of CAS and making it too complex to be used. For instance, this issue has been faced personally by the government of Fiji in their two previous attempts in accrual accounting project that failed. As a result, Fiji's Ministry of Finance took the decision to further utilise the previous software that has been purchased to make it capable in handling new range of transactions aligned with accrual accounting. It is further concluded that in accrual accounting adoption, many developing nations had linked their aid funds to modernise their CAS because it will contribute to the success of the whole project.

In relation with the research done by Grande, Estebanez and Colomina (2011), CAS can improve the productivity of an organisation by the innovation incentive that being put in place for this technology development. It also can help to reduce the obstacles coming from the financial and organisational aspect. Accounting systems have gone through a better use by the companies to improve their relationships with suppliers and customers from this new computer tools. CAS has fastened tax management as well as improving the accounting and finance administrative management. Moreover, this sophisticated statistical software has the capability of predicting future earnings and help companies to gauge some operations' risk. Investment in CAS also helps expanding the scope of action which in turn provides time saving for certain tasks and reducing firms' cost. In other words, when these technology innovations are being used properly, the firms' productivity will also increase. Similarly, Saleh (2011) has found that the capabilities owned by CAS paired by the adoption of technology will improve the firms' performance in both financially and non-financially.

Government Accounting Standards Advisory Board of India has outlined that the use of CAS at transaction level will enhance the compilation and smooth flow of information. The system in the Treasury and District Treasury offices need to be computerised initially in order to investigate the extent of networks throughout the process. This is because the extent of computerisation will depend on user capabilities as well as availability of computers.

Since CAS plays an important role in the accounting and financial management of MAGD, it is crucial to investigate the behavioural intention towards the CAS implemented using TAM. This study will indirectly help the public sector towards the achievement of the excellent and better performance. Theoretically, this study measures and validates the elements of Malhotra and Galletta, (1999)'s extension of TAM. In addition, these elements are very useful in practice, not only for public sector but also for private sector.

This paper continues with a literature review in discussing and elaborating of Technology Acceptance Model (TAM) and Psychological Attachment. Next, the research design includes a sample; instrumentation and data collection are presented. This is followed by quantitative analysis and the findings are discussed using descriptive analysis, reliability analysis and multiple regression. The final part concludes the study and provides suggestions for further research

LITERATURE REVIEW

Technology Acceptance Model (TAM)

TAM is an information system (IS) theory that shows how users can accept and use a technology. In 1989, TAM has been introduced by Davis where it explains the computer-usage behaviour. Davis has noted that SN is an important consideration where it represents the social influence. It also emphasizes the role of social influence represent an important area for better understanding.

From the previous study by Malhotra and Galletta, (1999), it has proven that, towards understanding the information system (IS) in usage and acceptance behaviours, they need to represent an important theoretical contribution in using the theoretical acceptance model (TAM). However, there are several researchers found that TAM is not complete in one important aspect where it does not take account for social influence in the adoption and utilisation of new IS. Moreover, the basic theory of Theory of Reasoned Action (TRA) by Ajzen and Fishbein (1980) is very difficult to distinguish if the behaviour is due to the influence of someone who shows the desire of a person or of their attitude. Next, SN concept is based on the theory of TRA. It also has theoretical and psychometric problems.

TAM has its own goals and it have been achieved in which the TAM is a model that can influence the research. It can be explained by a computerised acceptance, user behaviour that can be traversed by a variety of end user computing (EUC) technology and user populations (Malhotra and Galletta, 1999).

Based on study of Khalil Mesbah (2009), TAM plays an important role in the computerised management of IS. In this study, there were two objectives that can be explained, which it should give an idea that can be opened up to researchers to study the use of new technologies and examine the factors that influence the recruitment of technology adoption among public accountants for each government agency. Most previous researchers have examined that the end-user technology is quite easy to use. It focused on the adoption of technologies to illustrate the influence of different individuals. To analyse the intention of CAS usage is a scientific activity to determine the level of technology adoption and to make a combination of uses and facilities to represent the TAM theory in which they can improve the performance of public use in the technology sector organisation.

Furthermore, TAM also has played a role in the use of internet. According to McKechnie, Winklhofer and Ennew (2006), researchers found that TAM model serves as a theoretical basis for identifying key factors that affect the use of the Internet. Perspective based on the process of innovation, the Internet can provide a clearer image of the financial services (FS). In this study, the results shown that the TAM model can help to provide a good understanding of the factors that influence the level of use.

Moreover, an adoption of innovation management applications (IMAs) can improve the TAM. From the study done by Plewa, Troshani, Francis & Rampersad (2011), this study contributes to the literature by separating the influence of the use of IMAS and the relationship between the performances of the innovation process that can be verified through perceived usefulness and compatibility IMAS through the user's work style. In addition, the study also contributes by suggesting a model of adoption and it should be verify. It can connect to the adoption of the IMA to the innovation process, thus it is distinguished in technology adoption research.

Other aspect from a research by Elbanna (2010), TAM may reflect one of the most influential theories in information systems (IS). However, its simplicity can prevent researchers to explore beyond TAM and investigate further with more complex issues. Purpose of this paper was to consider a direct relationship between the intentions of the adoption and use of IS with its actual use. Any factors that can reduce the actual initial intention in the use of IS were also investigated.

However, studies done by Saleh (2011) mentioned that individual's attitude using the CAS can motivate the actual usage of it. It is a function of an individual belief when using the technology and the value he or she was looking for. CAS has been valued by accountants not only for face to face conversation but also for making interest based decision as they seek any chance to maintain business group booking on the internet. Moreover, when there is a lot of integration rather than the past systems, the process will be more efficient and accurate. Analysing the perceived ease of use (PEOU), perceived usefulness (PU) affects on the intention towards using CAS as dependent variable, required the basis of TAM in exploring the actual usage of CAS.

Psychological Attachment

Psychological attachment is an important construct because it operates in a variety of social influence processes that affect a person's commitment to the use of IS.

There are three different processes to explain social influence that affect individual behaviour: (1) compliance, (2) identification, and (3) internalisation (Malhotra and Galletta, 1999).

In regards to the study by Kelman (1958), the definition of compliance, identification and internalisation were clearly stated. Compliance is caused by social effect of accepting influence and identification is caused from the act conforming as such. For internalisation, it is caused due to the content of the new behaviour. Each of these corresponds to a characteristic pattern of internal responses in which the individual will engaged to adopt the induced behaviour.

In another study done by Kelman (2005), there were three process models of social influence and to trace its evolution into a broader area against social psychological model. The core issues of social entities must be placed as negotiating their social environment. From the view of this related research, public conformity to social influence and private acceptance of the opinions or positions advocated by the other represent qualitatively distinct processes, each with its own distinct set of determinants. Moreover, a social influence analysis can address two issues which are; first, the adoption of specific elements of the national identity and second is the development of an orientation to the nation itself.

Based on the research done by Cheung and Lee (2010), the usage of an online social network by individual need to conceptualise as intentional social action and the relative impact of the three modes of social influence processes are based on compliance, internalisation, and identification. Social influence has been used widely in group and collective behaviour. The past researches have explored where the roles of compliance (SN), internalisation (group norm), and identification (social identity) play in explaining intentional social actions.

TAM is used as the main model and the following hypothesized relationships.

PERCEIVED USEFULNESS (PU)

In the context of our study, perceived usefulness is the degree to which a person feels that using computerised accounting system will be useful to him or her. TAM implies that computerised accounting system that bring to high level of perceived usefulness is one for which a user believes that there is a positive user-performance relationship. From the results found by Aderonke & Charles (2010), perceived usefulness has a positive effect on user attitude.

Behaviour is related to the individuals' attitude or feeling of the user (LaRose and Eastin, 2004). The observations or performance by an individual based on the positive or negative feelings that reflect the behaviour. Davis, Bagozzi, & Warshaw, (1989) found that behavioural intention to use the system strongly related with usage and that behavioural intention is a main factor of user behaviour while other factors influence user behaviour indirectly with behavioural intention or attitude.

The vagueness makes CAS quite difficult for some user to understand and use the application. Thus, users not only need to understand the technology but they also need to have the knowledge and understand the financial and accounting services.

The difficulty of financial services usually makes the duty or role of information search easier than information evaluation (Wang, 2002). The frequency of the accounting system can affect AIS acceptance by investigating the causes. This identifies the perceived usefulness and the perceived ease of use of a technology in determining user behaviour.

Based on the above discussion the following hypotheses have been proposed:

H1a: There will be a significant influence of Perceived Usefulness (PU) on Attitude (ATT) Towards Using CAS.

H1b: There will be a significant influence of Perceived Usefulness (PU) on Behavioural Intention (BI) towards CAS.

PERCEIVED EASE OF USE (PEOU)

Perceived ease of use is hypothesized to be a predictor of perceived usefulness. Both types of beliefs are influenced by external variable. In addition, past research has showed if the technology is easy to use, this will increase the interest of the individuals to use the technology. (Ong, Lai and Wang, 2004).

Furthermore, Lederer, Maupin, Sena and Zhuang (1998) stated that attitude was fairly strong using traditional TAM with the support for the effect by ease of use and usefulness. Lee, Lee and Lee (2006) have found that the significant relationship between perceived ease of use and attitudes can be proven when a system is believed to enhance job performance, instructors will have positive attitude toward the use of that system for which it may reduce the perceived amount of mental efforts when learning and using a new technology. According to Venkatesh (1999), extensive research over the past decade has provided evidence that perceived ease of use has a significant effect on behavioral intention to use, either directly or indirectly, through its effect on perceived usefulness. In research done by Ong, Lai & Wang (2004), perceived ease of use was found to be significant factor in determining behavior intention.

Based on the explanation one formulated hypothesis is:

H1c: There will be a significant influence of Perceived Ease of Use (PEOU) on Attitude (ATT) Toward Using CAS.

H1d: There will be a significant influence of Perceived Ease of Use (PEOU) on Behavioural Intention (BI) towards CAS.

ATTITUDE TOWARD USING CAS (ATT)

An attitude as defined by Davis (1989) is the user's intention to use the system. TAM was developed by Davis, Bagozzi, & Warshaw, (1989), which can be interpreted as the function of one's attitude toward the behaviour and perception about the behaviour comes from behaviour and the intention to behave. Besides, attitude can be defined as the person's judgment that performing behaviour can be good or bad (Ajzen and Fishben, 1980).

In relation to TAM, attitude is based on the main characteristic belief which a person has about the effect of a given behaviour and his or her valuation of those consequences. The characteristic beliefs about the behaviour and importance need to be observe of those characteristics in making decision to adopt are things that to be considered on user attitude. According to Taylor & Todd (1995), beliefs have directly determined the user's intention to use a system. It reflects an increase of the user's intention to use the technology if the user has positive beliefs towards the technology caused better attitude

towards it. Based on the literature research, there was further evidence for the relationship between the attitude and intention in various contexts (Vijayasathy, 2004). The attitude-behaviour relationship has been famous or interesting topic in variety fields of study. This relationship has been studied to better understand what influences our actions and to learn more of how the brain works. Thus, hypothesis that has been formulated:

H1e: There will be a significant influence of Attitude (ATT) Toward Using on Behavioural Intention (BI) to use CAS.

BEHAVIOURAL INTENTION (BI)

Behavioural intention and actual usage are taken as the dependent variable of this research. BI is the major determinant of actual system use by TAM (Davis, Bagozzi, & Warshaw, 1989; Taylor & Todd., 1995) and it was said to have a direct effect on user acceptance (Wagner and Flannery, 2004). Fishbein and Ajzen (1975) have found that in theory of rational behaviour, a person's behavioural intention will determine the actual performance of an actual behaviour.

Several different theoretical approaches have been used to examine the acceptance and use of new information technology (Venkatesh, 2000). The determinants of individual acceptance for new technologies depend on their behavioural intention to adopt a new system or technology is one of the main things in this area (Davis, 1989; Taylor et al., 1995). It is also proven that one of the important tools which are used by organisation is CAS, which defines cause and effect relationships and performance drivers, otherwise still focus to achieve the objectives of financial.

Moreover, there is a strong reason and effect towards the relationship between behavioural intention and actual behaviour. The impact of the behavioural intention over the actual use received strong support in literature (Shih and Fang, 2004; Venkatesh & Davis, 2000).

H1f: There will be a significant influence of Behavioural Intention (BI) to use CAS on Actual Use (ACTUSE).

PSYCHOLOGICAL ATTACHMENT

Based to the Kelman (1958), social influence was highly motivated to understand the changes of individual's attitude based on external variables such as how the information interact to user. In this study, it is applicable resulting from social influence that will affect analysis attitude change in different processes. Under Kelman (1958)'s observation, one could determine if usage behaviour is caused by the influence by others on one's intent or by one's own attitude.

The observation offers that all three social influence processes were found to have direct effects on attitude. In Malhotra and Galleta, (1999), results showed that the combination of Internalization and Identification (IDIN) has a strong positive relationship with Attitude (ATT) toward Using, while Compliance (COMP) has a weaker negative relationship with Attitude (ATT) toward Using. Current research done by Cheung & lee (2010), the result showed Compliance (COMP) exhibits the strongest impact on intention followed by Identification. Hence, compliance, identification and internalisation have indirect effects on Behavioural Intention (BI). This not to be worried as Davis, Bagozzi, & Warshaw, (1989) original anticipation that such social influences may affect behavioural intention (BI) indirectly via Attitude.

The study hypothesizes the following relationships based on Psychological Attachment. The assumption that has been made is that three processes of social influence will have a good or positive effect on Behavioural Intention and Attitude Toward Using CAS, which will affect the behaviour when using the system. Moreover, this study also can differentiate between the role of the three processes of social influences in forming

Behavioural Acceptance and Attitude based on the hypotheses below.

H2a: There will be a significant influence of Compliance (COMP) and Behavioural Intention (BI).

H2b: There will be a significant influence of Identification on Behavioural Intention (BI).

H2c: There will be a significant influence of Internalisation and Behavioural Intention (BI).

H3a: There will be a significant influence between Compliance (COMP) and Attitude (ATT) Toward Using.

H3b: There will be a significant influence between Identification and Attitude (ATT) Toward Using.

H3c: There will be a significant influence between Internalisation and Attitude (ATT) Toward Using.

Table 2: Summary of Hypotheses Development

Hypothesis	
H1a	There will be a significant influence of Perceived Usefulness (PU) on Attitude (ATT) Towards Using CAS.
H1b	There will be a significant influence of Perceived Usefulness (PU) on Behavioural Intention (BI) towards CAS.
H1c	There will be a significant influence of Perceived Ease of Use (PEOU) on Attitude (ATT) Toward Using CAS
H1d	There will be a significant influence of Perceived Ease of Use (PEOU) on Behavioural Intention (BI) towards CAS.
H1e	There will be a significant influence of Attitude (ATT) Toward Using on Behavioural Intention (BI) to use CAS.
H1f	There will be a significant influence of Behavioural Intention (BI) to use CAS on Actual Use (ACTUSE).
H2a	There will be a significant influence of Compliance (COMP) and Behavioural Intention (BI).
H2b	There will be a significant influence of Identification on Behavioural Intention (BI).
H2c	There will be a significant influence of Internalisation and Behavioural Intention (BI).
H3a	There will be a significant influence between Compliance (COMP) and Attitude (ATT) Toward Using.
H3b	There will be a significant influence between Identification and Attitude (ATT) Toward Using.
H3c	There will be a significant influence between Internalisation and Attitude (ATT) Toward Using.

RESEARCH METHODOLOGY

Population and sample

The population for this study consists of executives and non-executives from MAGD at its main headquarter located in Putrajaya, Malaysia. The lists of positions of each executive in each department are obtained from the MAGD directory. The questionnaires were randomly distributed to the executives and non-executives of seven departments. Even though MAGD consists of nine departments in total, there were only seven departments included as sample because they were the ones that being identified as valid in the CAS usage. As a result, 111 instruments were collected but only 99 were valid and useable for this study for which represents 37% of the total sample

Instrumentation

There are two parts of the questionnaire. Part A is the demographic which includes information such as gender, education level, department, position, year of service, additional computerised accounting course as well as current use of government accounting system. Part B is the factor for TAM and Psychological Attachment includes perceived ease of use, perceived usefulness, behavioural intention, actual use, attitude toward using, compliance, identification as well as internalisation with likert scale with measurement using a seven-point scale ranging from 1(strongly disagree) to 5(strongly agree) and 1(very unlikely) to 5 (very likely). Previous study done by (Malhotra and Galleta, 1999) use as a guideline for constructing operational and measurement of the variable. However, the scales were already established according to Davis, (1989) Davis, Bagozzi, & Warshaw, (1989), Matheison (1991), Moore and Benbasat (1991), Taylor & Todd (1995), Venkatesh & Davis (1996) and Kelman (1958).

FINDINGS

Table 3: Respondents' Profiles

	Frequency	Percent
Gender		
Male	32	32.3
Female	67	67.7
Level of Education		
SPM/STPM	28	28.3
College Certificate	11	11.1
Diploma	37	37.4
Degree	19	19.2
Masters	3	3.0
Professional Certificate	1	1.0
Current Department		
Accounting and Management Development Division (BPPP)	13	13.1
Information and Technology Management Division (BPTM)	25	25.3
Centres Operation and Agencies Services Division (BPOPA)	27	27.3
Trust and Securities Managemnet Division (BPAS)	9	9.1
JANM Wilayah Persekutuan Putrajaya	20	20.2
Others	5	5.1
Current Position		
Chief of Assistant Director	3	3.0
Senior Assistant Director	4	4.0
Assistant Director	7	7.1
Accountant	8	8.1
Chief of Administrative Assistant	2	2.0
Finance Assistant	2	2.0

Senior Accountant Assistant	2	2.0
Information System Officer	1	1.0
Information Technology Assistant Officer	2	2.0
Data Processing Assistant Officer	5	5.1
Administrative Officer	2	2.0
Senior Administrative Officer	2	2.0
Administrative Assistant	11	11.1
Accountant Assistant	28	28.3
Accountant Clerk	16	16.2
Others	4	4.0
Accounting System Use in Department		
A combination of manual and computer processed	61	61.6
Fully computerised	38	38.4
Experience in using Accounting Software		
MYOB	9	9.1
UBS	31	31.3
LOTUS 123	5	5.1
MrAccounting	4	4.0
QuickBook	1	1.0
Others	33	33.3
UBS plus QuickBook	1	1.0
MYOB plus LOTUS 123	1	1.0
MYOB plus UBS	3	3.0
MrAccounting plus QuickBook	3	3.0
MYOB plus UBS plus MrAccounting	1	1.0
UBS plus MrAccounting	5	5.1
Quickbook plus Others	1	1.0
UBS plus Others	1	1.0
Current use of Government Accounting System		
Government Financial and Management Accounting System (GFMAS)	59	59.6
Standard Accounting System for Government Agencies (SAGA)	3	3.0
State Government's Standard Computerised Accounting System (SPEKS)	1	1.0
Micro Accounting System (SPM)	1	1.0
Electronic Budget Planning and Control System (e-SPKB)	17	17.2
Others	3	3.0
GFMAS plus e-SPKB	11	11.1
GFMAS plus SAGA plus SPEKS	3	3.0
GFMAS plus SAGA	1	1.0

Refer to Table 3, a total of 67.7 percent are female respondents that represent more than half of the total sample. Most of them have Diploma as their education level with 37.4 percent followed by SPM/STPM holders at 28.3 percent. 27.3 percent of the respondents came from Centres Operation and Agencies Services Division (BPOPA) and 25.3 percent of them are currently serving Information Technology Management Division (BPTM). Respondents that are using the CAS hold the position of Accountant Assistant at 28.3 percent while 16.2 percent of them work as Accountant Clerk.

From the survey, it is found that 61.6 percent of the respondents agreed that the accounting system used in MAGD is a combination of manual and computer processes while 38.4 percent of them agreed that their accounting system is fully computerised. The respondents have also obtained additional computerised accounting course with 31.3 percent of them represent solely UBS and 16.1 percent of the respondents have enhanced their knowledge in the combination of two software and above. The results obtained from the survey also shown that GFMAS stands as the top CAS being used in

MAGD with 59.6 percent followed by e-SPKB at 17.3 percent. A total of 15.1 percent of the respondents used combination of two or more CAS in performing their jobs. In line with the result about current use of CAS, GFMAS are the most preferred CAS in MAGD with 59.6 percent of them agreed

Table 4: Descriptive Analysis

	Mean	Std. Deviation
Perceived Ease of Use (PEOU)	3.7912	.63368
Perceived Usefulness (PU)	3.8451	.50240
Behavior Intention (BI)	3.6869	.60388
Internalization and Identification (IDIN)	3.6684	.50423
Actual Use (ACTUSE)	3.6515	1.31214
Compliance (COMP)	3.2753	.77467
Attitude Towards Using (ATT)	5.5505	.97021

From Table 4, the mean obtained for all these constructs shown that they are above average with the highest mean is obtained for Perceived Usefulness (PU) at 3.8451 followed by Perceived Ease of Use (PEOU) at 3.7912. Standard deviations for both constructs are 0.5024 and 0.6337 respectively. Apart from that, Attitude Towards Using (ATT) and Actual Use (ACTUSE) were analysed based on 7-point interval scale. The mean obtained for Attitude is 5.551 which exhibit value above average with the standard deviation of 0.9702. Meanwhile, for the variable of Actual Use (ACTUSE), the mean shown a result of 3.6515 with standard deviation value of 1.3121 that is highest compared to all the other variables. The reason for choosing the 5-point and 7-point likert scales are based on the results found by Hinkin (1995), that the most adequate measures to be used in a study are scales that made up of five to six items that utilise 5 or 7-point likert scales. This is because a proper length of scale can be the most effective way to provide adequate internal consistency in reliability and minimise the biases of response.

Table 5: Previous Research for Technology Acceptance Model (TAM)

Research purposes	Factors and Cronbach Alpha Value	AUTHORS
Develop and validate PU and PEOU	1. Perceived usefulness = 0.98 2. Perceived ease of use = 0.94 3. Self reported system usage	Davis (1989)
Predict people’s computer acceptance from a measure of their intention and explain intention	1. Perceived usefulness = 0.97 2. Perceived ease of use = 0.91 3. Subjective norms = single item 4. Intention to use = 0.90 5. Attitude = 0.82	Davis, Bagozzi, & Warshaw, (1989)
System characteristics, user perception and behavioural impacts	1. Perceived usefulness = 0.97 2. Perceived ease of use = 0.91 3. Attitude toward using = 0.96 4. Actual system use = 0.70 5. System design features	Davis (1993)
Validate factors on TAM and propose construct on Physiological Attachment	1. Perceived usefulness = .960 2. Perceived ease of use = .961 1. Internalization + Identification = .8690 2. Compliance = .7043	Malhotra and Galletta (1999)

	<ol style="list-style-type: none"> 3. Attitude = .899 4. Behavioural intention = .832 3. Actual use 	
Determining the extent to which an innovation is adopted	<ol style="list-style-type: none"> 1. Perceived ease of use = 0.73 2. Perceived usefulness = 0.84 3. Attitude (insecurity emotions) = 0.76 4. Attitude (positive emotions) = 0.75 5. Extent to use 	McKechnie, Winklhofer, & Ennew (2006).
Examine students' perceptions and their acceptance towards implementing a laptop program.	<ol style="list-style-type: none"> 1. Perceived ease of use = 0.981 2. Perceived usefulness = 0.971 3. Perceived requirements = new factor 4. Perceived change = new factor 5. Acceptance 	Elwood, Changchit, & Cutshall, (2006)
Analyse the acceptance of business management software by focusing on high-tech firms dedicated to information technologies and belonging to the service sector (IT high-tech firms).	<ol style="list-style-type: none"> 1. Ease of use = 0.766 2. Usefulness = 0.787 3. Basic technologies = 0.904 4. Intensity of use = 0.779 5. Complex technologies = 0.867 6. Web procurement = single 7. Intention to use = single item 	Hernandez, Jimenez & Martin. (2010)
Extend technology acceptance model (TAM) to suit in a developing country context.	<ol style="list-style-type: none"> 1. Subjective norms = 0.6724 2. Perceived ease of use = 0.7712 3. Perceived usefulness = 0.7752 4. Government support = 0.7507 5. Institute support = 0.7492 6. Behavioural intention = 0.7296 7. Behavioural usage = 0.7051 	Muhammad Sharif, Fida, Abdul Fatah, Farwa. (2011)
Investigate the adoption of innovation management applications (IMAs).	<ol style="list-style-type: none"> 1. System compatibility = 0.90 2. Perceived ease of use = 0.87 3. Perceived usefulness = 0.94 4. Need for interaction = 0.77 5. Attitude = 0.96 6. Innovation process performance = 0.95 7. Intention to use = single item 	Plewa, Troshani, Francis & Rampersad. (2012)
Develop and Revising technology acceptance model (TAM) -Conceptual Framework	<ol style="list-style-type: none"> 1. Long-term usefulness 2. Near-term usefulness 3. Perceived ease of use 4. Attitude 1. Behavioural intention 5. Technology Complexity 6. Individual Differences 7. Facilitating Conditions 8. Social Influences 9. Wireless Trust Environment 	Lu, Yu, Liu, & Yao. (2003)
Proposed a model to explain how new customers of a web-based company develop initial trust in the company after their first visit. The model is empirically tested using a questionnaire-based field study.	<ol style="list-style-type: none"> 1. Perceived willingness to customise = 0.787 2. Perceived reputation = 0.823 3. Perceived usefulness = 0.929 4. Perceived ease of use = 0.896 5. Perceived security control = 0.823 6. Trust Propensity = 0.833 7. Initial Trust = 0.865 	Koufaris, & Hampton-Sosa (2004)

Examines antecedents to consumer adoption of a popular form of online entertainment – fantasy sports leagues	<ol style="list-style-type: none"> 1. Perceived ease of use = 0.86 2. Perceived knowledge = 0.97 3. Subjective norms = 0.98 4. Attitude towards Television Sport Intention = 0.98 6. Attitude towards Technology System = 0.96 	Kwak, & McDaniel (2011)
Examine the determinants of online community user participation from a social influence perspective.	<ol style="list-style-type: none"> 1. Subjective norm = 0.78 2. Group norm = 0.85 3. Cognitive social identity = 0.78 4. Evaluative social identity = 0.78 5. Affective social identity = 0.75 6. Participation intention = 0.88 7. Participation behavior = 0.91 	Tao Zhou (2011)
Determining the level of users' acceptance of the electronic banking services and investigating the factors that determine users' behavioral intentions to use electronic banking systems in Nigeria	<ol style="list-style-type: none"> 1. Computer Self efficacy = 0.752 2. Perceived Credibility = 0.726 3. Perceived ease of use = 0.877 4. Perceived usefulness = 0.910 5. Customer attitude = 0.744 6. Behaviour intention = 0.752 	Aderonke & Charles (2010)
The decision to use an online social network is conceptualized as intentional social action and the relative impact of the three modes of social influence processes (compliance, internalization, and identification) on intentional social action to use (collective intention) is examined.	<ol style="list-style-type: none"> 1. Intention = 0.97 2. Compliance (subjective norm) = 0.88 3. Internalization (group norm) = 0.78 4. Cognitive social identity = 0.90 5. Evaluative social identity = 0.90 6. Affective social identity = 0.90 	Cheung & Lee (2010)

Table 5 shows previous research done on Technology Acceptance Model (TAM) with several variables were tested with strong instruments. This can be supported by Cronbach Alpha Value. Most of research adopted Davis, (1989) Davis et. al (1989), Matheison (1991), Moore and Benbasat (1991), Taylor & Todd (1995), Venkatesh & Davis (1996) and Kelman (1958).

Reliability Analysis for Technology Acceptance Model (TAM)

Table 6: Reliability Analysis for Technology Acceptance Model (TAM)

Technology Acceptance Model (TAM)	Cronbach Alpha Value
Perceived ease of use (PEOU)	.936
Perceived Usefulness (PU).	.918
Attitude (ATT)	.856
Behavior intention (BI)	.781
Actual use (ACTUSE)	.533

Table 6 shows the Cronbach's alpha for Technology Acceptance Model (TAM) to test the quality of the measurement. Most of the Cronbach alpha shows more that .70 which indicates that this instrument items and scales produce reliable and robust results due to the rule of thumb developed by Hair e al.(2010) and Sekaran (2000). They stated if

Cronbach alpha of more than 0.7 can be considered acceptable. The closer the Cronbach Alpha coefficient gets to 1.0, the better the results of reliability will be. Reliabilities that are less than 0.6 are considered to be poor, those in the 0.7 ranges, acceptable, and those 0.8 are good (Sekaran, 2000). In current study, the study can be considered as good for PEOU, PU, and ATT because each Cronbach alpha shows more than 0.8. Next, the Cronbach alpha for BI is indicated acceptable because more than 0.7. However, Cronbach alpha shows 0.533 for ACTUSE which indicated poor due to more than 0.5.

Reliability Analysis for Social Influence

Table 7: Reliability Analysis for Social Influence (Proposed Factors)

Social Influence	Cronbach Alpha Value
Identification	.783
Internalization	.792
Compliance (COMP)	.883

Table 8: Reliability Analysis for Social Influence (After the PCA)

Social Influence	Cronbach Alpha Value
Internalization and Identification (IDIN)	.861
Compliance (COMP)	.883

This study is continuous from author previous research analysis which researchers found two factors (IDIN, COMP) instead of three proposed factors from Psychological Attachment through The Principal Component Analysis (PCA). In Table 7, the alpha for Identification = 0.783, Internalization = 0.792 and Compliance (COMP) = 0.883. They found Cronbach Alpha Value for proposed factors are lower than the combination value. After combining the Internalization and Identification (IDIN), the alpha shows much more higher. Table 8 shows the Cronbach's alpha for Social Influence after implementing PCA. This result can be considered good and sufficient instruments to be use in research. Furthermore, the results can be considered higher reliability composite in Malhotra and Galletta (1999) and O'Reilly, Chatman and Caldwell (1991). However, in Sutton and Harrison (1993), the first factor showed an alpha of 0.91 (IDIN) and lower (alpha= 0.54) for second factor (COMP).

The influence of Technology Acceptance Model (TAM) factors and Psychological Attachment on Attitude (ATT)

Multiple regression analysis was performed in analysing the data. Properties of casual paths, including standardized coefficients beta, t values and significant results, for each equation in the hypothesized model, are presented in Table 9 (iii). Table 9 (i) presents the result of model summary that Internalization and Identification (IDIN) and

Compliance (COMP) predict the Attitude (ATT) Toward Using CAS. From this model, R represents the simple correlation .457 and R Square is .208, which shows that 20.8% changes in attitude can be explained by Internalization and Identification (IDIN) and Compliance (COMP). However, 79.2% changes can also be explained by other variables that influence the Attitude (ATT) Toward Using. The result of the Adjusted R Square tested shows that Internalization and Identification (IDIN) and Compliance (COMP) contribute significantly ($F = 6.190$; $P < .001$) as shown in Table 9 (i) and predict 17.5% of variation in Attitude (ATT) Toward Using.

The results show that H3a, H3b and H3c have significant influence on Attitude (ATT) Toward Using. First, the significant effect was found between Internalization and Identification (IDIN) and users' attitude toward CAS, ($\beta=.531$, $t=3.582$, $p=.001$). This factor will be the most important factor contributes towards attitude. Followed by, the contribution of Compliance (COMP), ($\beta=-.221$, $t=-2.064$, $p=.042$). This factor show negative significant effect towards attitude. These results have supported to accept H3a, H3b and H3c.

However, Perceived ease of use (PEOU) shows insignificant influence toward attitude of using CAS, ($\beta=-.005$, $t=-.038$, $p=.970$). Perceived Usefulness (PU) also insignificant influence with $\beta=-.022$, $t=-.146$, $p=.884$. From the result, it is proven that both factors do not contribute to users' attitude towards CAS. These results have supported to reject H1a and H1c.

Table 9 (i): Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.457 ^a	.208	.175	.88133

a. Predictors: (Constant), COMP, PEOU, IDIN, PU

b. Dependent Variable: ATT

Table 9 (ii): ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	19.233	4	4.808	6.190	.000 ^b
	Residual	73.014	94	.777		
	Total	92.247	98			

a. Dependent Variable: ATT

b. Predictors: (Constant), COMP, PEOU, IDIN, PU

Table 9 (iii): Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.901	.753		3.855	.000
	PEOU	-.008	.203	-.005	-.038	.970
	PU	-.042	.288	-.022	-.146	.884
	IDIN	1.021	.285	.531	3.582	.001**
	COMP	-.277	.134	-.221	-2.064	.042**

a. Dependent Variable: ATT

**sig. level <.05

$$ATT = 2.901 + 0.531IDIN - 0.211COMP$$

The influence of Technology Acceptance Model (TAM) factors and Psychological Attachment on Behavioral Intention (BI)

Table 10 (iii) presents the result of model summary that Perceived ease of use (PEOU) and Perceived Usefulness (PU) to predict the Behavioral Intention (BI) in using CAS. From this model, R represents the simple correlation .619 and R Square is .383, which shows that 38.3% changes in users’ intention can be explained by Perceived ease of use (PEOU) and Perceived Usefulness (PU). However, 61.7% changes can also be explained by other variables that influence the Behavioral Intention (BI). The result of the Adjusted R Square tested shows that Perceived ease of use (PEOU) and Perceived Usefulness (PU) contribute significantly ($F = 11.564$; $P < .001$) as shown in Table 10 (i) and predict 35% of variation in intention.

The results show that H1b and H1d have significant influence on Behavioural Intention (BI) in using CAS. First, the significant effect was found between Perceived Usefulness (PU) and users’ intention toward CAS, ($\beta=.448$, $t=3.383$, $p=.001$). This factor will be the most important factor contributes towards intention. Followed by, the Perceived Ease of Use (PEOU), ($\beta=.261$, $t=-2.218$, $p=.029$). This factor show negative significant effect towards attitude. These results have supported to accept H1b and H1d.

However, H1e, H2a, H2b and H2c are rejected. Attitude (ATT) Toward Using is insignificantly influence towards intention to use CAS, ($\beta=.167$, $t=1.826$, $p=.071$). The result also shows Compliance (COMP) do not influence users’ intention significantly, ($\beta=-.050$, $t=-.511$, $p=.611$). The combination of Identification and Internalisation also do not provide any contribution in users’ intention, ($\beta=-.163$, $t=-1.164$, $p=.247$). The result proven that users’ attitude, compliance, identification and internationalization do not contribute to the behavior intention in using CAS.

Table 10 (i): Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.619 ^a	.383	.350	.48678

a. Predictors: (Constant), ATT, COMP, PEOU, PU, IDIN
 b. Dependent Variable: BI

Table 10 (ii): ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13.700	5	2.740	11.564	.000 ^b
	Residual	22.037	93	.237		
	Total	35.737	98			

a. Dependent Variable: BI
 b. Predictors: (Constant), ATT, COMP, PEOU, PU, IDIN

Table 10 (iii): Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.943	.447		2.109	.038
1 PEOU	.248	.112	.261	2.218	.029**
PU	.538	.159	.448	3.383	.001**
IDIN	-.196	.168	-.163	-1.164	.247
COMP	-.039	.076	-.050	-.511	.611
ATT	.104	.057	.167	1.826	.071

a. Dependent Variable: BI

**sig. level <.05

$$BI = 0.943 + 0.261PEOU + 0.448PU$$

The influence of Technology Acceptance Model (TAM) factors and Psychological Attachment on Actual Use (ACTUSE)

Table 11 (iii) presents the result of model summary that Behavioral Intention (BI) to predict the Actual Use (ACTUSE) in using CAS. From this model, R represents the simple correlation .446 and R Square is .199, which shows that 19.9% changes in users' intention can be explained by Behavioral Intention (BI). However, 80.1% changes can also be explained by other variables that influence the Actual Use (ACTUSE). The result of the Adjusted R Square tested shows that Behavioral Intention (BI) contribute significantly (F = 3.802; P < .001) as shown in Table 11 (i) and predict 14.6% of variation in intention.

The results show that H1f have significant influence on Actual Use (ACTUSE) in using CAS. The significant effect was found between Behavioral Intention (BI) and Actual Use (ACTUSE) towards CAS, (β =.448, t =3.383, p =.001). This factor will be the most important factor contributes towards intention. Followed by, the Perceived Ease of Use (PEOU), (β =.282, t =-2.376, p =.020). This factor show positive significant effect towards users' actual use. These results have supported to accept H1f.

Table 11 (i): Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.446 ^a	.199	.146	1.21228

a. Predictors: (Constant), BI, COMP, ATT, PEOU, PU, IDIN

b. Dependent Variable: ACTUSE

Table 11(ii): ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	33.522	6	5.587	3.802	.002 ^b
	Residual	135.205	92	1.470		
	Total	168.727	98			

a. Dependent Variable: ISUSE

b. Predictors: (Constant), BI, COMP, ATT, PEOU, PU, IDIN

Table 11 (iii): Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-1.054	1.140		-.924	.358
PEOU	.008	.286	.004	.028	.978
PU	-.361	.420	-.138	-.860	.392
1 IDIN	.433	.421	.166	1.028	.307
COMP	.210	.189	.124	1.113	.269
ATT	.274	.144	.203	1.900	.061
BI	.613	.258	.282	2.376	.020**

a. Dependent Variable: ACTUSE

**sig. level <.05

$$ACTUSE = -1.054 + 0.282BI$$

DISCUSSION AND CONCLUSION

Based on findings, the results show that Internalization and Identification (IDIN) and Compliance (COMP) contribute significantly on attitude in using CAS. Researchers believe that social influences are important in determine users' attitude whether trying and adopting current technology in Malaysian Accountant General Department (MAGD). Based on Malhotra and Galletta (1999), they found strong positive relationship of internalization, identification and perceived ease of use on attitude; however compliance has a weaker negative relationship with attitude. Current research done by Plewa, Troshani, Francis & Rampersad (2012) showed that perceived ease of use and perceived usefulness have a significant impact towards attitude.

In this study, results found that Perceived Usefulness (PU) and Perceived Ease of Use (PEOU) considered being important factors in determining users' behaviour intention. Malhotra and Galletta (1999) found perceived usefulness and attitude showed positive relationship towards intention. In research done by Muhammad Sharif, Fida, Abdul Fatah, Farwa (2011), they found that perceived usefulness showed direct effect to behavior intention however; perceived ease of use did not showed any effect towards intention. However, current research failed to prove the contribution of social influence towards intention. In previous research done by Cheung & Lee (2010), they found compliance and identification showed significant in explaining intention. But in research done by Tao Zhou (2011) has found internationalization and identificantion have significantly effects intention.

Researchers have proved that there is significant effect between intention and actual use of CAS in this current study. In result is inline with Malhotra and Galletta (1999), Plewa, Troshani, Francis & Rampersad (2012), Muhammad Sharif et al. (2011) and Tao Zhou (2011).

From our overall findings, researchers suggest that in order to improve the attitude of users in using Computerised Accounting System (CAS) particularly in Malaysian Accountant General Department (MAGD), the emphasize need to give more attention toward social influences including compliance (subjective norm), internalization (group norm) and identification (social identity) in improving users' attitude, intention and

continuing their usage behaviour. This is because due to prepare employees in moving from cash accounting to accrual accounting. The employee readiness might be influence by the social influence factors. Based on research done by Wynne (2004), they found the adequate of IT system is one of risk when moving from cash basis to accrual basis and government needs to provide training in system application. Thus, employees need to be trained in handling computerised accounting system (CAS) which aligned with General Ledger System.

Table 12: Summary of Findings

Hypothesis		Result
H1a	There will be a significant influence of Perceived Usefulness (PU) on Attitude (ATT) Towards Using CAS.	Rejected
H1b	There will be a significant influence of Perceived Usefulness (PU) on Behavioural Intention (BI) towards CAS.	Accepted
H1c	There will be a significant influence of Perceived Ease of Use (PEOU) on Attitude (ATT) Toward Using CAS	Rejected
H1d	There will be a significant influence of Perceived Ease of Use (PEOU) on Behavioural Intention (BI) towards CAS.	Accepted
H1e	There will be a significant influence of Attitude (ATT) Toward Using on Behavioural Intention (BI) to use CAS.	Rejected
H1f	There will be a significant influence of Behavioural Intention (BI) to use CAS on Actual Use (ACTUSE).	Accepted
H2a	There will be a significant influence of Compliance (COMP) and Behavioural Intention (BI).	Rejected
H2b	There will be a significant influence of Identification on Behavioural Intention (BI).	Rejected
H2c	There will be a significant influence of Internalisation and Behavioural Intention (BI).	Rejected
H3a	There will be a significant influence between Compliance (COMP) and Attitude (ATT) Toward Using.	Accepted
H3b	There will be a significant influence between Identification and Attitude (ATT) Toward Using.	Accepted
H3c	There will be a significant influence between Internalisation and Attitude (ATT) Toward Using.	Accepted

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