



ICLAF 2022

06 SEPTEMBER 2022

INTERNATIONAL CONFERENCE OF LAW, ACCOUNTING & FINANCE 2022

Conference Proceedings

JOINTLY ORGANISED BY

The Department of Law and
The Faculty of Accountancy,
Universiti Teknologi MARA,
Cawangan Negeri Sembilan,
Malaysia

PERCEPTION OF NON-ACCOUNTING STUDENTS IN UiTM NEGERI SEMBILAN ON ACCOUNTING INFORMATION SYSTEMS COURSE

Amariah Hanum Hussin, Salwa Muda, Raziah Bi Mohamed Sadique, Siti Mariam Abdul Halim & Musliha Musman*

Faculty of Accountancy

Universiti Teknologi MARA (UiTM), Negeri Sembilan Branch, Seremban Campus, 70300 Seremban, Negeri Sembilan, Malaysia

*Corresponding author: musliha5468@uitm.edu.my

Abstract

In this new technological era, knowledge in multidisciplinary courses will provide students with opportunities to learn beyond their main course. Understanding the core course thoroughly is crucial. Enrolling students in other courses will provide them with broader perspectives and experience, boosting their capacity to combine skill sets and expertise and resulting in immediate future career success. AIS615 is an accounting information system course offered to non-accounting students from the Faculty of Computer and Mathematical Sciences to enable students to improve their job marketability after graduation. Considering AIS615 is an accounting subject, students who are not majoring in accounting will find it challenging because it is not their main course, which could result in a conflicting perception. The importance of the student's perception of the course has been proven to impact student achievement significantly. It also offers essential information for educators to use in enhancing future learning approaches. Thus, the aims of this study is to investigate the perceptions of non-accounting students enrolled in an AIS615 course at UiTM Negeri Sembilan, considering that the students are not pure accounting students. The respondents for this study are students enrolled in the AIS615 course, which includes students in Parts 3, 4, 5, and 6. The data for this study is collected using an online questionnaire. In this study, the perception of the AIS course was measured using three components: interest, usefulness, and challenge. The results show that students thought the AIS615 course was interesting, useful, and challenging. It demonstrates that students are willing to take on the challenges of a course that is both interesting and useful in the future.

Keywords: accounting information system, non-accounting students, interesting, usefulness, challenging

Introduction

Nowadays, the use of information technology in all aspects of life has given life a new dimension. Information technology is used in almost every part of life. It contributes significantly to business (Ibrahim et al., 2020), education (Ratheeswari, 2018), social activities (Petrova, & Vasichkina, 2021), and many others. Similarly, to be competitive, accounting activities rely on highly competent information technology, namely Accounting Information System (AIS). AIS is a system that collects, records, stores, processes, and reports financial events for decision-making (Soudani, 2012; Abdelraheem et al., 2021). AIS improves the accuracy of financial statements and reporting (Salehi, Rostami, & Mogadam, 2010). This justifies why most businesses nowadays use AIS. It can improve accounting information quality in relevance, reliability, understandability, consistency, and comparability (Abdelraheem et al., 2021) and positively impact organizational performance (Soudani, 2012; Grande et al., 2011). Furthermore, an effective AIS implementation can assist businesses in increasing productivity and competitiveness, providing accurate information and timely decision-making to improve business sustainability (Lutfi et al., 2022; Ibrahim et al., 2020). With the growing demand for AIS, educational reformers face a new challenge in developing a specific curriculum to ensure that graduates are comprehensively marketable (Weisenfeld et al., 2020; Al Mallak et al., 2020). Recognizing the importance of learning information technology, the AIS course, one of which is AIS615, was first offered to students from the Faculty of Accountancy at University Teknologi Mara (UiTM), and it is now offered to non-accounting students from the Faculty of Computer and Mathematical Sciences (FSKM) starting in 2019.

As AIS learning has become increasingly crucial for accounting and non-accounting students, this course provides virtual "real-life" experiences to aid student learning and skills that meet current market demand (Bahari et al., 2022; Widjaja, & Matitaputty, 2018). In AIS615, students will be exposed to problem-based learning (PBL), where they will be given real-life business activities scenarios. This activity has improved student performance, attitude, characteristics, and knowledge (Bahari et al., 2022). Through the PBL cases, students can recognize the business's flaws and consider solutions. Aside from that, students are required to learn SQL Accounting software as part of the syllabus and assessment. Students will be required to use the accounting software to record all the specified transactions, bank reconciliation statements, and a full-year financial report, just like in an actual accounting event.

Accounting students are required to learn the AIS615 course. On the other hand, students from FSKM have the choice of enrolling in AIS615 or Big Data. Both fields will undoubtedly provide students with interesting knowledge that will prepare them for the job market. Therefore, AIS will seek to produce multidisciplinary students in addition to their fields, making them more marketable once they graduate. Students who are not accounting majors will find accounting courses complex and challenging as it is not their core course (Bakar et al., 2020), which may lead to a contradictory perspective. There is no doubt about the significance of students' perceptions of their coursework because it significantly impacts how well they perform (Knight et al., 2021). Furthermore, students' perceptions may provide educators with important information for improving future learning approaches (Amir et al., 2020). However, because AIS615 was only introduced to non-accounting students in 2019, there is a lack of prior research that examines non-accounting students' perceptions of AIS courses.

Thus, this study aims to investigate the perceptions of non-accounting students enrolled in an AIS615 course at UiTM Negeri Sembilan while considering that the students are not purely accounting students. The respondents for this study are students enrolled in the AIS615 subject, comprising students in Parts 3, 4, 5, and 6. An online questionnaire is used to collect data for this study. In this study, the perception of the AIS course was measured using three components: interest, usefulness, and challenge.

Students' perceptions of the course in which they enrolled are essential in determining the demand and marketability of programs offered by higher education institutions. The institution may want to justify the relevance of each course provided. Thus, successful course delivery increases students' positive perceptions and interests (Lois et al., 2017). Prior research has revealed that students have mixed perceptions about how interesting, useful, and challenging accounting courses are. Engaging describes a feeling of excitement and holding the attention or curiosity of a learning course from the standpoint of learning. Usefulness denotes something valuable that serves a practical purpose, whereas challenges mean a course's difficulty level. In recent years, much research has been devoted to understanding the students' perception of online or distance learning, especially since the pandemic. Studies on students' perceptions of accounting courses, particularly accounting information systems, are still scarce.

Studies by Knight et al. (2021), Goh and Scerri (2016), Hossain et al. (2008), and Krishnan et al. (1999) found a positive perception of accounting course learning. The study by Knight et al. (2021) aims to understand better non-accounting students' perceptions of their obligation to learn accounting before they begin the course. Their interviews revealed that the non-accounting students had a generally positive perception of the accounting function and were interested in the new topic. On the other hand, according to Hossain et al. (2008), non-accounting students find the managerial accounting course interesting because it provides real-world application. Krishnan et al. (1999) studied students' perceptions and expectations of introductory finance courses. They found that accounting courses are challenging but also interesting and useful, with most students stating that they would not take the accounting course if it were not required. Goh and Scerri (2016) found that hospitality students demonstrated positive perceptions were more common than negative perceptions toward accounting courses and perceived the course as interesting, fun, and useful for their careers. Geiger and Ogilby (2000) discovered that accounting students have a positive perception of introductory accounting courses than do non-accounting students at the beginning of the semester. However, by the end of the semester, both groups of students had a positive

perception of the introductory accounting course, indicating that the factors of individual instructors influenced the students' perception.

Furthermore, students welcome the course's challenges when they see the value added to their degrees (Krishnan et al., 1999). Students are willing to brave the course's difficulty as it broadens their knowledge and increases their value in the job market. Tickell et al. (2012) discovered that accounting students are more interested in learning challenging accounting topics than non-accounting students. However, non-accounting student becomes more interested in enrolling in accounting courses once they realize how essential accounting concepts are to their future careers. Thus, it explains that non-accounting students are willing to take on the challenges of the course when they recognize their potential career in accounting. On the other hand, according to Goh and Scerri (2016), perception difficulties, such as the challenges and complexities of accounting courses, can be reduced if the learning process is regarded as enjoyable and fun, and the learning environment involves helpful instructors and peers.

Methods

Sample and measurement

Respondents for this study are students from FSKM UiTM Seremban Campus who are enrolled in the AIS615 course, which consists of Parts 3, 4, 5, and 6. The questions concern the course's level of interest, usefulness, and challenge to understand better the perceptions of non-accounting students of the AIS course. An online questionnaire is used to collect primary data for this study. The questionnaire was distributed to the respondents through a google form within one week. The survey instrument was adapted from Krishnan et al. (1999), which Tickell et al. (2012) used in their study. The question has two sections: (1) Respondent Profile and (2) Perception. This study measures perceptions by three factors: interesting, useful, and challenging. Six items were used to assess interesting elements, while four and two items were used to determine useful and challenging aspects. The responses to the perceptions were recorded using a five-point Likert scale ranging from 1 = strongly disagree to 5 = strongly agree. Data collected were analyzed using IBM SPSS Statistics 28. Descriptive statistics computed the maximum, minimum, mean, and standard deviation of this study's variables and indicators. The correlation analysis was then conducted to examine the relationships among the variables.

Result and Discussion

The results are divided into two sections: descriptive analysis and correlation analysis. Respondents were given a set of questionnaires to answer to achieve the research objective, which required them to provide their perceptions of their thoughts regarding their interest in the AIS course, how useful the AIS course is to them, and how challenging the AIS course is to them. The demographic information for the survey is shown in Table 1.

Table 1. Demographic Information

Participant Characteristics	Sub-Profile	Frequency	Percentage
Gender	Male	18	13.6
	Female	114	86.4
Part	3	40	30.2%
	4	34	25.6%
	5	30	23%
	6	28	21.2%
Accounting Basic Knowledge	Yes	113	85.6%
	No	19	14.4%

A total of 132 students participated in this study. Table 1 indicates that many participants are females (86.4%). There are 40 students in Part 3, 34 in Part 4, 30 in Part 5, and the remaining in Part 6. Most participants (85.6%) have no basic knowledge of accounting courses. Understanding the students without basic accounting knowledge studying accounting will help improve how the course is conducted.

Descriptive statistics of variables

Descriptive statistics of the data collected are presented below.

Table 2: Descriptive statistical analysis

	N	Minimum	Maximum	Mean	Std. Deviation
Interesting	132	3	5	3.75	.439
Useful	132	2	5	3.91	.636
Challenging	132	3	5	4.23	.616
Valid N (listwise)	132				

The data were normally distributed and showed appropriate levels of reliability as tested through Cronbach’s alpha (0.733). Table 2 indicates that the mean for interesting, useful, and challenging are all above the average scale. All variables scored in the affirmative (1=Strongly disagree, 5=strongly agree, with three at the midpoint) with a mean value greater than 3. In Table 2, the results reveal that, among the three perception elements, challenging has the highest mean score of 4.23, followed by useful with a mean of 3.91 and interesting with a mean of 3.758. The findings suggest that students perceive AIS615 as an interesting, useful, and challenging course.

Correlation Analysis

Correlation analysis was carried out on the data to determine if there is any relationship between the variable and the strength of the relationship. The result is presented in Table 3.

Table 3: The results of correlation analysis

	Interesting	Useful	Challenging
Interesting	-	0.209*	.325*
Useful	0.209	-	0.269*
Challenging	0.325*	0.269*	-

Correlation analysis was conducted to determine the strength and direction of the relationship between perception variables. The association was investigated using the Pearson correlation coefficient. As presented in Table 3, a low correlation is observed for all the relationships between perception variables. The results show that the correlations between interesting and challenging are significant at 0.325 ($p < 0.05$), followed by useful and challenging at 0.269 ($p < 0.05$). Meanwhile, the correlation between useful and interesting is insignificant, with the correlation value at 0.209.

The result shows that interesting and challenging are significantly correlated, supporting the finding of Goh and Scerri (2016). It discovered that students perceive that challenging course can be compensated for if it is interesting. In other words, perceived difficulties such as the complexity and challenges of complicated AIS can be reduced if the course is interesting and enjoyable. The syllabus chapters focused on the importance of having a sound business accounting system and internal control, fraud, and systems security. Students are exposed to the threats faced by the modern information system, internal control, and information security that are crucial for organizations, allowing them to think critically about the issues presented. Simultaneously, students will be more interested to learn how to respond to information attacks and control processes in the organization. Significantly, the course aids students in looking at problems from different perspectives and developing solutions, which will be extremely useful when entering the

professional world.

The results also reveal that useful and challenging are significantly related and support the study by Tickell et al. (2012). Thus, it explains that the non-accounting students are willing to brave the course's difficulty as it broadens their knowledge and increases their value in the job market. Assessments for this course are divided into three types: test, PBL, and SQL Software assessment. Students observed that the assessments were useful and unique. They are exposed to various assessments requiring them to manage their time well to complete all the assessments quickly. In PBL, students learn to identify and solve problems that arise in business activities during business cycles, which will be useful to them in the future. As part of the SQL Software assessment, students are exposed to the preparation of a complete set of accounts for organizations. Despite the difficulties the students had in completing the accounts using software due to a lack of accounting knowledge, this assessment will help them manage their businesses and make better business risk assessments.

Conclusion

The AIS course provides valuable knowledge for non-accounting students taking the subject as part of their program curriculum. Learning a variety of other courses, rather than just the courses specifically designed for their Mathematical Management program, helps to improve the ability to blend skill sets and knowledge that can be directly translated into future career success. From the study findings, students perceived the AIS course as useful, engaging, and challenging. This result supports the other studies (Knight et al., 2021; Tickell et al., 2012; Goh & Scerri, 2016; Krishnan et al., 1999) that students are eager to take on the challenges of a course that is both interesting and useful in the future. Students who complete the AIS course have a broader opportunity of finding work in the accounting and business fields. This is advantageous to students because AIS provides graduates with added value when they enter the challenging professional world. The AIS syllabus, which includes a variety of assessment types, enables students to solve problems that arise during business activities and make more informed decisions about any issues that arise. Finally, students perceive AIS as a course that improves their knowledge and skills. In conclusion, students perceive AIS as a course that enhances their knowledge, skills, and readiness to face the rapidly changing and ever-evolving job landscape. A further study on the different perceptions between accounting and non-accounting students would add more knowledge and understanding to the lecturers/instructors.

Acknowledgment/Funding

The author(s) received no financial support for the research.

Author Contribution

Amariah Hanum Husin: Conceptualization, Project administration, Writing – original draft. Salwa Muda: Methodology, Validation, Formal analysis, Data curation, Supervision. Raziah Bi Mohamed Sadique: Writing – Review & Editing, Visualization. Siti Mariam Abd Halim: Writing- Original Draft, Resources. Musliha Musman: Investigation, Resources, Writing – Original draft.

Conflict of Interest

The author declares no conflict of interest.

References

- Abdelraheem, A., Hussaien, A., Mohammed, M., & Elbokhari, Y. (2021). The effect of information technology on the quality of accounting information. *Accounting*, 7(1), 191-196
- Al Mallak, M. A., Tan, L. M., & Laswad, F. (2020). Generic skills in accounting education in Saudi Arabia: students' perceptions. *Asian Review of Accounting*, 28(3), 395-421.
- Amir, L. R., Tanti, I., Maharani, D. A., Wimardhani, Y. S., Julia, V., Sulijaya, B., & Puspitawati, R. (2020). Student perspective of classroom and distance learning during COVID-19 pandemic in the undergraduate dental study program Universitas Indonesia. *BMC medical education*, 20(1), 1-8.
- Bahari, A., Azmi, W., & Anshar, A. L. (2022, March). Effect of Project-Based Learning Model on Student's Performance at Accounting Information System Course. In *4th International Conference on Educational Development and Quality Assurance (ICED-QA 2021)* (pp. 108-113). Atlantis Press.

- Bakar, M. A. A. A., Amirul, S. M., Ripain, N., Ab Fatah, N. S., & Bosi, M. K. (2020). A preliminary analysis of non-accounting students' perception towards introductory accounting course among private institution in Sabah. *Malaysian Journal of Business and Economics (MJBE)*.
- Geiger, M. A., & Ogilby, S. M. (2000). The first course in accounting: students' perceptions and their effect on the decision to major in accounting. *Journal of Accounting Education*, 18(2), 63-78.
- Goh, E., & Scerri, M. (2016). "I study accounting because I have to": An exploratory study of hospitality students' attitudes toward accounting education. *Journal of Hospitality & Tourism Education*, 28(2), 85-94.
- Grande, E. U., Estébanez, R. P., & Colomina, C. M. (2011). The impact of Accounting Information Systems (AIS) on performance measures: empirical evidence in Spanish SMEs. *The international journal of digital accounting research*, 11(1), 25-43.
- Hossain, M., Heagy, C. D., & Mitra, S. (2008). Perceptions of non-accounting business majors about the managerial accounting course. *Review of Pacific Basin financial markets and policies*, 11(04), 569-590.
- Ibrahim, F., Ali, D. N. H., & Besar, N. S. A. (2020). Accounting information systems (AIS) in SMEs: Towards an integrated framework. *International Journal of Asian Business and Information Management (IJABIM)*, 11(2), 51-67.
- Knight, E., Braun, R. L., Simpson, W. R., & Le Guyader, L. P. (2021). Attitudes of Non-Accounting Majors toward an Introductory Accounting Course: Results from Student Interviews. *e-Journal of Business Education and Scholarship of Teaching*, 15(3), 16-24.
- Krishnan, V. S., Bathala, C. T., Bhattacharya, T. K., & Ritchey, R. (1999). Teaching the introductory finance course: What can we learn from student perceptions and expectations? *Financial Practice and Education*, 9(1), 70-82.
- Lois, P., Tabouratzi, E., & Makrygiannakis, G. (2017). Accounting Information Systems course: perceptions of accounting and non-accounting students. *EuroMed Journal of Business*.
- Lutfi, A., Al-Khasawneh, A. L., Almaiah, M. A., Alsyouf, A., & Alrawad, M. (2022). Business Sustainability of Small and Medium Enterprises during the COVID-19 Pandemic: The Role of AIS Implementation. *Sustainability*, 14(9), 5362.
- Petrova, Y. A., & Vasichkina, O. N. (2021). The impact of the development of information technology tools of communication on digital culture and Internet slang. In *SHS Web of Conferences* (Vol. 101, p. 01002). EDP Sciences.
- Ratheeswari, K. (2018). Information communication technology in education. *Journal of Applied and Advanced research*, 3(1), 45-47.
- Salehi, M., Rostami, V., & Mogadam, A. (2010). Usefulness of accounting information system in emerging economy: Empirical evidence of Iran. *International Journal of Economics and Finance*, 2(2), 186-195.
- Soudani, S. N. (2012). The usefulness of an accounting information system for effective organizational performance. *International Journal of economics and Finance*, 4(5), 136-145.
- Tickell, G., Lim, T. K., & Balachandran, B. (2012). Student perceptions of the first course in accounting: Majors versus non-majors. *American Journal of Business Education (AJBE)*, 5(5), 501-514.
- Weisenfeld, L., Mathiyalakan, S., & Heilman, G. (2020). Topics for your undergraduate accounting information systems (AIS) course-an exploratory study of information technology (IT) skills and firm size. *AIS Educator Journal*, 15(1), 58-89.
- Widjaja, A., & Matitaputty, S. (2018). Empowerment of Small Medium Enterprises through Student Participatory Action Research in Implementation of Accounting Information System. In *SHS Web of Conferences* (Vol. 59, p. 01002). EDP Sciences.