

UNIVERSITI TEKNOLOGI MARA

**TASK TECHNOLOGY FIT
OF ACCOUNTING INFORMATION
SYSTEM AND ITS INFLUENCE ON
COST MANAGEMENT EFFICIENCY
AMONG MANAGERS OF HIGHER
EDUCATION INSTITUTIONS IN
MALAYSIA**

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AUTHOR'S DECLARATION

I declare that the work in this thesis was carried out in accordance with the regulations of Universiti Teknologi MARA. It is original and is the results of my own work, unless otherwise indicated or acknowledged as referenced work. This thesis has not been submitted to any other academic institution or non-academic institution for any degree or qualification.

I, hereby, acknowledge that I have been supplied with the Academic Rules and Regulations for Post Graduate, Universiti Teknologi MARA, regulating the conduct of my study and research.


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ABSTRACT

Accounting Information System (AIS) is an integrated system designed to give meaningful information for decision-making purposes. AIS is not only applied within organisations but also used externally by a wide range of individuals and parties. The National Higher Education Strategic Plan beyond 2020 and Malaysia Education Blueprint 2015-2025(Higher Education) initiated by the Federal Government of Malaysia has proposed a funding reform strategy applicable to all of Malaysia's public Higher Education Institutions (HEIs). This strategy aims to enhance HEIs in managing their institution and make effective decisions towards efficient cost management. HEIs need to rely on AIS capability in providing information required by their managers for decision-making process. However, in reality, most managers still lack awareness about the usefulness of AIS which do play an important role in decision-making. Although AIS has been implemented in HEIs, low usage of AIS indicates one possible cause of the disappointing outcomes. Insufficient information can therefore inhibit the effectiveness of AIS, lead to incorrect decisions taken by managers, and ultimately cause HEIs to fail in achieving their vision. Undoubtedly, HEIs need viable information from AIS for efficient cost management. Therefore, in generating useful information, there must be a fit between the tasks and technology used. As such, this study's primary objective is to investigate the role of AIS required by managers in HEIs for decision-making leading to efficient cost management. Additionally, this study evaluates the antecedent factors of Task Technology Fit (TTF), the relationship between TTF and efficient cost management, the effect of perceived usefulness, and the moderator effect of working experience in HEIs. The outcomes of this study offer insights on the crucial factors that drive TTF which in turn, can realise the influence of TTF on efficient cost management. Data pertaining to AIS characteristics and task characteristics were gathered from 11 selected public HEIs in Malaysia via the survey method. The survey method was chosen to answer the research questions that are appropriate for the discovery of the manager's perspective on the TTF of AIS. The data were then analysed using Partial Least Squares Structural Equation Modelling (PLS-SEM). This study revealed several variances in the perceptions between TTF capacities in AIS amongst managers of Malaysian public HEIs in terms of decision-making capabilities, more so towards efficient cost management. The result of the study proved that AIS characteristics namely Information Quality and System Quality, are antecedent factors of TTF, and Task Variability has a significant relationship with TTF. Further investigation showed that AIS plays an important role in supporting decision-making tasks with the presence of working experience and perceived usefulness of AIS. The study's findings are bound to benefit various stakeholders of HEIs, especially those related to management and government. The results of this study provide useful insights to strengthen the implementation of AIS in terms of theoretical contribution by extending previous TTF theory studies with new significant knowledge on the TTF theory. Specifically, this study has proven that TTF is influenced the decision making task of the managers with the existence of perceived usefulness and manager working experience within HEIs. It is hoped that this study can strengthen AIS implementation in HEIs and other organisations in supporting the efficient cost management. Future research could be applied to the private education sector using the qualitative approach to validate the invaluable characteristics influence TTF needed in the HEIs environment.

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