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AFFECTING FACTORS OF BLENDED LEARNING ACCEPTANCE AMONG POLYTECHNIC'S ACCOUNTING LECTURERS

NURMAISARAH BINTI MOHD DIN
(2022137781)

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ABSTRACT

Implementing blended learning in higher education poses challenges influenced by both institutional initiatives and individual faculty dynamics. This study investigates the interplay of Perceived Usefulness (PU), Perceived Ease of Use (PEOU), and Attitude towards Use (AT) in shaping the acceptance factors of blended learning among accounting lecturers in the Polytechnic institutions under the Ministry of Higher Education Malaysia. Utilizing the Technology Acceptance Model (TAM) as a conceptual framework, the study draws on primary data collected through a questionnaire-based survey of 214 accounting lecturers in Malaysian Polytechnics. Results obtained through descriptive statistics and cross-sectional regression analysis reveal significant relationships between PU, PEOU, and AT with the acceptance of blended learning. The study implies a critical need for the development of an integrated blended learning system, accompanied by targeted training for lecturers and students to enhance technology readiness. This research contributes insights that may guide strategies for the effective integration of blended learning in accounting education, addressing the distinct requirements and challenges faced by lecturers across diverse Polytechnic institutions in Malaysia.

Keywords: Blended learning, Technology Acceptance Model (TAM), Accounting education, Higher education, Polytechnic institutions

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CHAPTER 1
INTRODUCTION

1.1   Introduction

This chapter serves the purpose of offering a comprehensive introduction to the study. In Section 1.1, a general overview of the study is provided, while Section 1.2 delves into detailed explanations and discussions regarding the study's background. Section 1.3 articulates the problem statement, focusing on the acceptance of blended learning among accounting lecturers. Moving forward, Chapter 1.4 outlines the research objectives, while Section 1.5 formulates the research questions. Section 1.6 defines the scope of the study, and Section 1.7 discusses the significance of the research. Finally, Section 1.8 presents an overview of the overall structure of the study.

1.2   Background of Study

New demands and challenges are placed on teaching and learning strategies in the fast changing and increasingly complicated world of today. A variety of teaching and learning techniques can be used by educators by integrating technology (Ying & Wah, 2016). The concept of online learning is not a recent development in the field of education. It first appeared in 1990 as a means of reorganizing conventional classroom-based education (Kanwal et al., 2020). The swift advancement of Information and Communication Technology (ICT) has made learning more accessible and available regardless of time or place constraints (Raab et al., 2001; Tarhini et al., 2013). The emphasis on producing learning and growing education through technology-mediated learning is replacing the previous focus on thinking about delivering instruction in higher education.

Higher education institutions are under growing pressure to use cutting-edge, technology-mediated teaching approaches in response to the changing nature of education and the varied academic needs of their students. Students' education was severely affected by the worldwide lockdown that followed the Covid-19 pandemic. The United Nations Educational, Scientific and Cultural Organization (UNESCO) has been actively involved in addressing the issues raised by school closures and minimizing the impact on learning activities (Annamalai, 2021). In adapting to this challenging