

RESEARCH TOPIC (may differ from original proposal)



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1. Letter of Report Submission

See attachment

2. Letter of Offer (Research Grant)

See attachment

3. Acknowledgements

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5. Report

5.1 Proposed Executive Summary

(Original proposal – 300 words) – 1 page only

Accounting is described as highly-technical subject as students are supposed to know various accounting format and standard starting from recognizing business documents, transferring business transactions to journal and ledgers, double-entry system and preparing financial statements. Previous studies have found that accounting is perceived to be too number-oriented, dull and boring (Cohen & Hanno, 1993, Shu Hung, 2014). The roles of accountants are associated with the work of bookkeepers with stereotype being dull, dry, unimaginative, and precise and abiding to rules. These perceptions have jeopardized the status of accounting profession from the public. Realizing the negative perceptions of accounting subject, this study explores the new technology of mobile-apps to be adopted in accounting teaching and learning process. Since the 1980s, research into higher education has explored the digital shift taking place in universities around the world (CarringtonCrisp, 2014; Ernst & Young, 2013; Tynan, Ryan, Hinton, & Lamont Mills, 2012; NMC, 2014). The studies proposed that if institutions wish to remain competitive and relevant in the twenty-first century, they will need to embrace the opportunities afforded by technology, particularly in relation to teaching and learning practices (Edmunds, Thorpe, & Conole, 2012). In the last decade, academics have been encouraged to implement new and innovative technologies in their classrooms and curricula (Kennedy, Judd, Churchward, Gray, & Krause,2008). Therefore the objective of this study is to create mobile-apps for introductory course of accounting starting from simple transactions which are translated to double-entry system, transferring to journal and ledgers and finally completed financial statements. The innovation of the new technology is hoped to help accounting instructors to introduce the subject even to non-accounting students with excitement and simple way to understand. At the end of the study, a survey will be conducted to investigate the impact of the mobile-apps in teaching and learning process.

5.2 Enhanced Executive Summary

(Abstract of the research) – 1 page only

The objective of this paper is to examine whether there is gender gap in non-accounting students' perceptions on accounting subject. In addition, this study investigate students' perception on the accounting subject and how the perceptions influence their approaches in learning. Then, this study investigates students' perceptions on the role of mobile-app technology in their approaches of accounting learning. Using 3P Model (Presage-Perceptions-Process) adapted from Duff and Mladenovic (2015) and Baeten *et al.* (2010), this study extends the model to include another P of product to investigate the role of mobile apps technology in accounting learning process. Based on the self-administered structured questionnaire developed and distributed to 153 respondents that comprised of non-accountings students from all branches of Universiti Teknologi MARA (UiTM) in Malaysia, the results find that there is no significant differences between male and female in students' perceptions on accounting. The results also find that there is significant relationship between students' perceptions on accounting and their approaches in learning which further indicate that positive perceptions lead to deep approaches in learning accounting, meanwhile negative perceptions lead to surface approaches of learning. When we test the relationship between learning approaches and students' perceptions on the role of mobile apps in teaching and learning process, the result shows insignificant result which indicates that student could not perceive the role of mobile-apps technology in accounting subject. This is probably due to inexperience of using this tool in their learning experience as for time being mobile-apps has not been introduced as one of the teaching tools in accounting subject. This study implies that higher learning institutions in Malaysia still apply traditional method in accounting teaching and learning. Our study provides implications that accounting education in Malaysia need to consider the new reform in the teaching pedagogical method to accommodate the evolvement of technology in education process in this new era which may help to instill positive perception towards accounting subject.