

Validating Instruments For Technology Acceptance Model (TAM) And Psychological Attachment Towards Computerised Accounting System (CAS) In Public Sector

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Abstract

Purpose - to validate the factors of Technology Acceptance Model (TAM) and Psychological Attachment towards Computerised Accounting System (CAS) for users' experience particularly public sector from Accountant General's Department (AG).

Design/Methodology/Approach – The survey was adapted the instrument from Malhotra and Galleta (1999). Based on 99 valid respondents collected from a survey questionnaire and Principal Component Analysis (PCA) was employed the validation of instruments.

Findings – The factors of Technology Acceptance Model (TAM) and Psychological Attachment is valid in measuring intention and actual usage of Computerised Accounting

System (CAS). The findings support the theory by Davis, (1989) Davis, Bagozzi, & Warshaw (1989), Matheison (1991), Moore and Benbasat (1991), Taylor & Todd (1995), Venkatesh & Davis (1996) and Kelman (1958).

Research limitations – This research is limited to employees from Accountant General's Department (AG) as Federal Government. In future, research need to generalised to Local Government and State Government in order to represent Public Sector Accounting.

Value – This research have been emphasised on perceived ease of use, perceived usefulness, behavioural intention, actual use, attitude toward using, compliance, identification as well as internalisation. This research need to be done in order to understand the important of Computerised Accounting System (CAS) in public sector accounting since Accountant General's Department (AG) is in progress preparing for accrual basis.

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