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UNIVERSITI SAINS MALAYSIA

Second Semester Examination  
Academic Session 2007/2008

April 2008

**ACE460 – Accounting Research**  
***[Penyelidikan Perakaunan]***

Duration: 3 hours  
*[Masa : 3 jam]*

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Please check that this examination paper consists of **SEVEN** pages of printed material before you begin the examination.

*[Sila pastikan bahawa kertas peperiksaan ini mengandungi **TUJUH** muka surat yang bercetak sebelum anda memulakan peperiksaan].*

**Instruction:** Answer **FIVE** questions. Section A is **COMPULSORY**. Choose and answer any **THREE (3)** questions from Section B.

**Arahan:** Jawab **LIMA** soalan. Bahagian A adalah **WAJIB**. Pilih dan jawab mana-mana **TIGA (3)** soalan daripada Bahagian B].

**Section A/Bahagian A: COMPULSORY/WAJIB****Question 1 (20 marks)**

There are three world views (paradigms) proposed by Chua (1986) in accounting research. On the outset, accounting research has been dominated by the mainstream approach and Chua (1986) is concerned about the domination of this approach in accounting research. Based on this view,

**Required:**

- (i) What guide researchers in determining the methodology to be used in doing accounting research. Explain your answer and provide examples.

[ 10 marks ]

- (ii) Explain reasons why Chua (1986) proposed alternatives to mainstream accounting research.

[ 10 marks ]

**Soalan 1 (20 markah)**

*Terdapat tiga pandangan dunia (paradigma) yang dicadangkan oleh Chua (1986) dalam penyelidikan perakaunan. Pada peringkat awal, penyelidikan perakaunan didominasi oleh pendekatan aliran utama. Chua (1986) merasakan wujudnya dominasi pendekatan ini. Berasaskan kepada pandangan ini,*

**Dikehendaki:**

- (i) *Apakah yang memandu penyelidik dalam menentukan metodologi yang akan digunakan dalam penyelidikan perakaunan. Jelaskan jawapan anda dan beri contoh.*

[ 10 markah ]

- (ii) *Jelaskan alasan kenapa Chua (1986) mencadangkan alternative kepada penyelidikan perakaunan aliran utama.*

[ 10 markah ]

**Question 2 (20 marks)**

A group of general managers of manufacturing firms in Kuala Lumpur are interested to know how accounting information system may affect their managerial decision making. It seems that a manager's performance is influenced by the design and use of accounting information system. Managerial performance is one of the important issues in manufacturing firms due to competition in the industry to survive in the industry. You have been chosen to study this phenomenon by the general managers. Prior to conducting the research, an analysis of the managers was conducted. You found that user acceptance of the systems and characteristics of the managers such as their prior knowledge and motivation may influence the design of accounting information system.

Your literature review showed that user acceptance has been conceptualized as easy to use, user friendliness and user job clarity. These dimensions are predicted to influence managerial performance. It was also found that previous studies conceptualised managerial performance as job-related performance.

From the list of manufacturing companies taken from the Directory of Federation of Malaysian Manufacturers (FMM) 2007, there are 950 companies that met the criteria namely, (1) the company must have at least 100 employees, and (2) are involved in electronic and electrical industry.

**Required:**

Based on the above case:

- (i) Develop the theoretical framework for your research and identify the type of variables that you will use. [ 4 marks ]
- (ii) What are the plausible symptoms that can be identified from the issue to be investigated? [ 4 marks ]
- (iii) What is the research method that you will use in your research? Explain your answer? [ 2 marks ]
- (iv) What is your sampling technique and how will you determine? What is the sample size? [ 4 marks ]
- (v) What is the unit of analysis? Who will be the respondents in your research? [ 2 marks ]
- (vi) Develop four alternative hypotheses from the theoretical framework developed in (i). [ 4 marks ]

Soalan 2 (20 markah)

*Sekumpulan pengarah urusan firma pembuatan di Kuala Lumpur berminat untuk mengetahui bagaimana sistem maklumat perakaunan mungkin mempengaruhi pembuatan keputusan pengurusannya. Ini adalah memandangkan prestasi pengurus adalah dipengaruhi bagaimana rekabentuk dan penggunaan sistem maklumat perakaunan. Prestasi pengurus merupakan isu yang penting dalam firma pembuatan disebabkan persaingan dalam industri bagi memastikan ia kekal dalam industri berkenaan. Anda dipilih untuk mengkaji fenomena ini oleh pengarah urusan. Sebelum menjalankan penyelidikan ini, analisis ke atas pengurus-pengurus dibuat. Anda mendapati penerimaan pengguna kepada sistem berkenaan dan ciri-ciri pengurus seperti mempunyai pengetahuan awal dan motivasi mungkin mempengaruhi rekabentuk sistem maklumat perakaunan.*

*Melalui ulasan karya yang anda jalankan, didapati penerimaan pengguna telah dikonsepsualisasikan sebagai mudah diguna, mesra pengguna dan kejelasan tugas pengguna. Dimensi ini diramalkan mempengaruhi prestasi pengurus. Ia juga didapati melalui kajian lalu mengkonsepsualisasi prestasi pengurus sebagai prestasi berkaitan kerja.*

*Dari senarai syarikat pembuatan diambil dari Direktori Persekutuan Pengilang Malaysia (FMM) 2007, terdapat 950 syarikat memenuhi kriteria iaitu (1) syarikat mestilah mempunyai sekurang-kurangnya 100 kaki tangan, dan (2) mereka terlibat dalam industry elektronik dan elektrik.*

**Dikehendaki:**

- (i) *Bentuk rangkakerja teoretikal untuk kajian anda dan kenalpasti jenis pembolehubah yang anda gunakan.*  
[ 4 markah ]
- (ii) *Apakah simptom yang munsabah yang boleh dikenalpasti dari isu yang ingin diselidiki?*  
[ 4 markah ]
- (iii) *Apakah kaedah penyelidikan yang anda akan gunakan dalam kajian? Jelaskan jawapan anda.*  
[ 2 markah ]
- (iv) *Apakah teknik persampelan dan bagaimana anda tentukan? Apakah saiz sampel?*  
[ 4 markah ]
- (v) *Apakah unit analisis kajian ini? Siapakan akan menjadi responden dalam kajian ini?*  
[ 2 markah ]
- (vi) *Bentuk empat hipotesis alternatif dari rangkakerja teoretikal yang dibentuk dalam soalan (i).*  
[ 4 markah ]

**Section B: Choose and answer any THREE (3) questions.**  
***Bahagian B: Pilih dan jawab mana-mana TIGA (3) soalan.***

Question 3 (20 marks)

- (a) Management accounting predominantly seeks to assist managerial decision making. One of the goals an organization wants to achieve is to maximise profit. Briefly, outline the evolution of management accounting focus until today.

[ 10 marks ]

- (b) According to Ryan, Scapens and Theobald (2003), the mainstream approach has dominated in management accounting and control systems research. Discuss how behavioural, organizational and social theories were introduced into management accounting research.

[ 10 marks ]

Soalan 3 (20 markah)

- (a) *Perakaunan pengurusan pada asasnya membantu pembuatan keputusan pengurus. Salah satu matlamat organisasi ingin dicapai ialah untuk memaksimumkan keuntungan. Secara ringkas bincangkan evolusi fokus perakaunan pengurusan sehingga kini.*

[ 10 markah ]

- (b) *Menurut Ryan, Scapens dan Theobald (2003), pendekatan aliran utama mendominasi kajian sistem perakaunan pengurusan dan kawalan. Bincangkan bagaimana teori perlakuan, organisasi dan sosial diperkenalkan dalam penyelidikan perakaunan pengurusan.*

[ 10 markah ]

Question 4 (20 marks)

- (a) You were asked to investigate the perception of accountants in Malaysia pertaining to the level of compliance to accounting standards by companies listed in the Kuala Lumpur Stock Exchange (KLSE). Identify what is the population, sampling frame, element and potential respondents for your study. Explain.

[ 7 marks ]

- (b) What is the sampling technique that you will adopt and explain how you do the sampling? What is the advantage and disadvantage the chosen sampling techniques? Explain.

[ 5 marks ]

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- (c) What is a measurement? Identify four types of measurement scale and provide example(s) for each of the scale.

[ 8 marks ]

Soalan 4 (20 markah)

- (a) *Anda diminta untuk menyelidik tentang persepsi akauntan di Malaysia berkaitan dengan tahap pematuhan terhadap piawai perakaunan oleh syarikat yang disenaraikan di Bursa Saham Kuala Lumpur. Kenalpasti apakah populasi, rangka persampelan, elemen, dan responden yang berpotensi dipilih untuk kajian anda. Jelaskan.*

[ 7 markah ]

- (b) *Apakah teknik persampelan yang akan anda guna dan jelaskan bagaimana anda menjalankan persampelan tersebut? Apakah kebaikan dan keburukan teknik persampelan yang anda pilih? Jelaskan.*

[ 5 markah ]

- (c) *Apakah pengukuran? Kenalpasti empat jenis skala pengukuran dan beri contoh bagi setiap skala berkenaan.*

[ 8 markah ]

Question 5 (20 marks)

- (a) According to Ryan et al (2003), "In the early stages of its development, accounting theory arose out of accounting practice. It was only later that accounting researchers began to develop theories which contained prescriptions for practitioners"(p.96). This is related to the development of practice and the relationship with accounting theory. Based on this argument, explain why we need to do accounting research? Give examples.

[ 10 marks ]

- (b) Explain what is technology acceptance model (TAM)? Explain how this theory can help researchers to investigate the level of acceptance of new accounting software amongst accountants in accounting firms.

[ 10 marks ]

Soalan 5 (20 markah)

- (a) Menurut Ryan et al. (2003), "Di peringkat awal pembangunan teori perakaunan muncul dari amalan perakaunan. Hanya kemudiannya penyelidik perakaunan mula membentuk teori yang mengandungi preskripsi untuk pengamal" (ms.96). Ini adalah berkaitan dengan pembangunan amalan dan hubungannya dengan teori perakaunan. Berasaskan hujah ini, jelaskan kenapa kita perlu melakukan penyelidikan perakaunan? Beri contoh.

[ 10 markah ]

- (b) Jelas apakah model penerimaan teknologi (TAM)? Jelas bagaimana teori ini boleh membantu penyelidik untuk menyiasat tahap penerimaan perisian perakaunan baru di kalangan akauntan di firma perakaunan.

[ 10 markah ]

Question 6 (20 marks)

- (a) There are two main approaches in conducting auditing research, namely the use of mathematical economics and game theory and judgmental decision making (JDM) approach. According to Nelson & Tan (2005) there are three broad areas in JDM literature. Explain each area of auditing research and provide examples.

[ 10 marks ]

- (b) Explain how research in taxation develop. Discuss two main perspectives in conducting research related to taxation issues.

[ 10 marks ]

Soalan 6 (20 markah)

- (a) Terdapat dua pendekatan dalam melakukan penyelidikan pengauditan, iaitu mengguna pendekatan matematik ekonomi dan teori permainan dan pendekatan membuat keputusan penghakiman (JDM). Menurut Nelson & Tan (2005), terdapat tiga bidang umum dalam karya JDM. Jelaskan setiap bidang penyelidikan pengauditan dan beri contoh..

[ 10 markah ]

- (b) Jelaskan bagaimana penyelidikan pencukaian berkembang. Bincang dua perspektif utama dalam melakukan penyelidikan berkaitan dengan isu pencukaian.

[ 10 markah ]